

REPORTS
OF THE
COUNTY COMMISSIONERS

SUPERINTENDENT OF COUNTY FARM AND HOUSE OF
CORRECTION, PHYSICIANS, CHAPLAIN, SUPERIN-
TENDENT OF MITCHELL MEMORIAL HOSPITAL,
SHERIFF AND JAILER, SOLICITOR, CLERK
OF THE SUPERIOR COURT, CO-OPER-
ATIVE EXTENSION SERVICE

AND
COUNTY TREASURER

OF
Rockingham County, New Hampshire

FOR THE
Twelve Months Ending December 31

1943

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NEWS-ENTERPRISE PRESS
DERRY, N. H.

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1943

County Officers

Commissioners

IRVING W. MARSTON, North Hampton, *Chairman*
MAHLON C. CURRIER, Danville, *Clerk*
IRA A. BROWN, Portsmouth

Treasurer

EARLE R. STOCKBRIDGE, Exeter

Solicitor

RALPH G. McCARTY, Portsmouth

Sheriff

SIMES FRINK, Portsmouth

Clerk of Superior Court

AMOS S. RUNDLETT, Exeter

Register of Probate

RICHARD E. SHUTE, Exeter

Register of Probate

FRANK B. NAY, Exeter

Auditors

OREL A. DEXTER, Portsmouth
HOWARD C. ABBOTT, Derry

Superintendent of County Farm

GEORGE W. HILTON, Brentwood

Superintendent of Nurses

CLARA L. SHATTUCK, R. N.

Jailer

PERCY B. LARRABEE, Portsmouth

Physician

DR. FRED FERNALD, Nottingham

Rockingham County Delegation, 1944

ATKINSON

Thomas C. Duffey, (Atkinson)

AUBURN

Harvey Stowe, (Beach House, Massabesic)

BRENTWOOD

Burton L. Smith, (R. F. D. No. 1, Exeter)

CANDIA

William E. Shaw, (Candia)

CHESTER

Edwin P. Jones, (Chester)

DANVILLE

Mahlon B. Darbe, (Danville)

DEERFIELD

Carl M. Fogg, (Gossville)

DERRY

Harry E. Clark, (29 Fordway)

Harold W. Corson, (8 High St.)

William B. Cushing, (8 Birch St.)

Oliver H. Hepworth, (17 Pleasant St.)

Robert Morrison, (Box No. 252)

EAST KINGSTON

George B. Freeman, (Kingston)

EPPING

D. Watson Ladd, (Epping)

EXETER

Helen D. Bourn, (43 Pine St.)

Paul A. Bretchneider, (Exeter)

Edward J. Campbell, (Exeter)

Frank R. Goodale, (103 Front St.)

FREMONT

Moses H. Sanborn, (Fremont)

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ROCKINGHAM COUNTY REPORT

GREENLAND

Arthur J. Sewall, (Greenland)

HAMPSTEAD

Doris M. Spollett, (West Hampstead)

HAMPTON

Dean B. Merrill, (Hampton)

Byron E. Redman, (Hampton)

HAMPTON FALLS

Forrest B. Creighton, (Hampton Falls)

KENSINGTON

John R. Malloy, (R.F.D. Exeter)

KINGSTON

Warren S. Keay, (Kingston)

LONDONDERRY

Draper W. Parmenter, (R.F.D. Derry)

NEW CASTLE

James W. Pridham, (New Castle)

NEWFIELDS

Eugene C. Patridge, (Newfields)

NEWINGTON

Myles Standish Watson, (Newington)

NEWMARKET

Arthur A. Labranche, (Newmarket)

Albert Sewall, (Newmarket)

NEWTON

William K. Davis, (Whittier St. Newton Jct.)

NORTH HAMPTON

Paul W. Hobbs, (North Hampton)

NORTHWOOD

Robert A. Johnson, (Northwood)

NOTTINGHAM

Arthur W. McDaniel, (R.F.D. No. 1 East Barrington)

PLAISTOW

Wallace E. Card, (Plaistow)

PORTSMOUTH

Ward 1 (3)

Andrew J. Barrett, (259 Maplewood Ave.)

Mary C. Dondero, (107 Congress St.)

Patrick J. Kittredge, (37 Ladd St.)

Ward 2 (4)

Guy E. Corey, (240 Middle St.)

Harry E. Furber,

Remick H. Loughton, (264 Rockland St.)

John H. Yeaton, (377 Richards Ave.)

Ward 3 (2)

John Leary

James T. Whitman

Ward 4 (2)

Edward J. Hopley, (36 Artwill Ave.)

Fred Schlegel, (Lafayette Rd.)

Ward 5

John Burkhardt, (14 Mechanic St.)

RAYMOND

Lewis W. Holmes, (Raymond)

RYE

Ernest A. Tucker, (R.F.D. No. 2, Portsmouth)

SALEM (3)

Walter F. Haigh

Benning W. Noyes, (Salem Depot)

Leonard B. Peever, (Salem Depot)

SANDOWN

Henry E. Rand

SEABROOK

Ernest L. Crandall

SOUTH HAMPTON

Not entitled

STRATHAM

W. Douglas Scamman

WINDHAM

Myron C. Wheeler, (Windham Depot)

Concord, New Hampshire

January 13, 1943

The Rockingham County Delegation met at the State House Annex for the purpose of organization.

The meeting was called to order by Representative Peever of Salem, Chairman of the 1941 Delegation, and Mr. Fecteau of Epping, clerk of the 1941 Delegation as acting clerk. It was voted that we proceed to organize.

Representative Spollett of Hampstead and Representative Dondero of Portsmouth were named by Chairman Peever as tellers.

The Chairman called for nominations for Chairman. Representative Keay of Kingston nominated Representative Hobbs of North Hampton, Representative McDaniel of Nottingham seconded the nomination. Representative Corson of Derry nominated Representative Peever of Salem.

On a roll call it showed 51 members present.

The vote for chairman were as follows:

Representative Hobbs of North Hampton, 34.

Representative Peever of Salem, 17.

Representative Hobbs was declared elected chairman of the 1943 delegation. He was escorted to the chair by Representative Keay of Kingston.

Representative Dondero of Portsmouth nominated Representative Peever of Salem as vice-chairman of the delegation. It was voted that Representative Peever of Salem serve as vice-chairman of the delegation.

The chairman called for nominations for clerk. Representative Peever of Salem nominated Representative Dondero of Portsmouth, Representative Hopley of Portsmouth nominated Representative Leary of Portsmouth, and Representative Tucker of Rye nominated Representative Fogg of Deerfield.

The vote for clerk was as follows:

Representative Fogg of Deerfield, 20.

Representative Dondero of Portsmouth, 16.

Representative Leary of Portsmouth, 11.

Representative Fogg having the greatest number of votes, was declared elected clerk. It was voted to give Mr. Fecteau a vote of thanks for services rendered. Chairman Hobbs appointed the following committees:

Legislative Committee

Robert A. Johnson of Northwood

Warren S. Keay of Kingston

Oliver H. Hepworth of Exeter

Helen D. Brown of Exeter

Leonard B. Peever of Salem

W. Douglas Scamman of Stratham

Paul A. Bretschneider of Exeter

Mahlon B. Darbe of Danville

Patrick J. Kittredge of Portsmouth

Finance Committee

Doris M. Spollett of Hampstead

Arthur W. McDaniel of Nottingham

Arthur J. Sewall of Greenland

Forrest B. Creighton of Hampton Falls

Dean B. Merrill of Hampton

Mary C. Dondero of Portsmouth

John Leary, Jr. of Portsmouth

Representative Keay of Kingston spoke of having cooperation at the meetings.

Representative Hepworth spoke of having a larger room for the delegation meetings.

Chairman Hobbs said he hoped to have good quarters for the meetings.

Voted to adjourn, subject to the call of the Chairman.

CARL FOGG, *Clerk.*

Concord, New Hampshire

February 9, 1943

Rockingham County Delegation called to order by Chairman Hobbs at 1:30 P. M.

Hearing called on "H. B. No. 283" an act establishing Commissioner districts in the County of Rockingham.

Representative Peever of Salem explained the bill.

Senator Foote of Portsmouth suggested that the districts should be changed.

Representative Tucker of Rye asked what benefits could be derived under this new bill.

Representative Hepworth of Derry spoke in favor of the bill.

Representative Bretschneider of Exeter spoke against the bill.

Representative Spollett of Hampstead spoke against the bill.

Representative Johnson of Northwood asked how the Commissioners now work.

Representative Tucker of Rye asked about cost.

Representative Card of Plaistow spoke against bill.

Representative Hopley of Portsmouth spoke against bill.

Representative Bourn of Exeter spoke against bill.

Representative Redman of Hampton spoke against bill.

Senator Foote of Portsmouth spoke against bill.

Representative Wheeler of Windham spoke against bill.

Representative Johnson of Northwood spoke in favor of bill.

Representative Dondero of Portsmouth spoke in favor of bill.

Commissioner Currier, Brown, and Marston not in favor of bill.

Representative Corson of Derry spoke in favor of bill.

On motion made by Representative Hopley of Portsmouth and seconded, it was voted that the hearing be closed and executive session be called.

On a roll call it showed 52 members present.

On motion made by Representative Wheeler of Windham it was voted to report "H. B. No. 283" as inexpedient to legislate.

Representative Corson of Derry called for a roll call on motion "Inexpedient to Legislate."

The result was as follows:

Yes 34

Duffey	Parmenter
Smith	Pridham
Jones	Patridge
Darbe	Schlegel
Freeman	Crandall
Brown	Keay
Bretschneider	Watson
Goodale	Labranche
Sewall of Greenland	Davis
Hopley	Card
Rand	Furber
Wheeler	Laighton
Spollett	Yeaton
Merrill	Leary
Redman	Whitman
Creighton	Tucker
Malloy	Scamman

No 17

Fogg	Johnson
Clark	McDaniel
Corson	Barrett
Cushing	Dondero

Hepworth	Haigh
Morrison	Kittredge
Ladd	Noyes
Sanborn	Peever
Sewall, Newmarket	

Voted to adjourn at 2:45 P. M.

CARL FOGG, *Clerk.*

Concord, New Hampshire
March 4, 1943

The Rockingham County Delegation called to order by Chairman Hobbs.

Chairman Hobbs spoke of each member having an invitation to visit the County Farm on Monday, March 8th. Representative Dondero opposed to going to the farm unless business was to be transacted. Representative Spollett reported that the budget was not ready. On the motion of Representative Corson and duly seconded, it was voted that no mileage be allowed for meeting at the farm, Monday, March 8th.

It was voted that 5 cents per mile be paid the budget committee and delegation when on official business.

Chairman Hobbs announced that the meeting next Monday would not be on official business.

Discussion about different committees from the delegation visiting the farm at different times.

It was voted that a quarterly visit be made to the farm by different committees of the delegation after the adjournment of the legislature.

Much discussion took place in regard to the meeting at the County Farm next Monday.

Chairman Hobbs ruled that no official business would be taken up.

Voted to adjourn at 2:15 P. M.

CARL FOGG, *Clerk.*

County Farm, Brentwood
March 8, 1943

The following members of the Rockingham Delegation met at the County Farm:

Duffey of Atkinson	Parmenter of London-
Smith of Brentwood	derry
Darbe of Danville	Pridham of New Castle
Clark of Derry	Patridge of Newfields
Corson of Derry	Watson of Newington
Cushing of Derry	Labranche of Newmarket
Morrison of Derry	Sewall of Newmarket
Freeman of East Kingston	Davis of Newton
Ladd of Epping	McDaniel of Nottingham
Bretschneider of Exeter	Card of Plaistow
Sanborn of Fremont	Barrett of Portsmouth
Sewell of Greenland	Dondero of Portsmouth
Spollett of Hampstead	Kittredge of Portsmouth
Redman of Hampton	Haigh of Salem
Creighton of Hampton	Noyes of Salem
Falls	Scamman of Stratham
Keay of Kingston	Wheeler of Windham

Honorable Warren Keay of Kingston acting Chairman.

Doris Spollett acting clerk. Roll Call.

Dr. Blaisdell—X-Ray machine—necessity of early action. Chairman Keay questioned action at this meeting, as no business meeting promised in Brentwood by delegation last week. Question put to delegation.

Mr. McDaniel—need of early action.

Mr. Watson—opposed any business meeting.

Mrs. Dondero—Stated unanimous vote of Budget Committee machine dangerous.

Mr. Bretschneider—motion to recommend to Budget Committee to act in affirmative on X Ray Machine. Mr. Morrison seconded the motion. Mr. Barrett—offered an amendment. Give Budget Committee full

force to act. Mr. Morrison seconded the motion. Mr. Wheeler all out of order—no business meeting promised. Mr. Bretschneider rescinds his motion. Mr. Barrett rescinds his amendment. Mrs. Dondero—this is a business meeting. Mr. Barrett—let's get down to business. Mr. Davis—motion that this is a business meeting. Mr. Barrett seconded the motion. Motion carried in the affirmative by the majority.

Mr. Bretschneider—moved to instruct Commissioners to purchase X Ray Machine. Mrs. Dondero seconded the motion. Mr. Hilton remarked concerning need of new machine. Mr. Duffey—Blanket purchase objected to. Mr. Redman—trust should be placed in Commissioners. Mr. Redman—motion to leave to Commissioners the purchase price. Mr. Marston—stated Dr. Pettes said not over \$3,000.00 needed to be expended. Mr. McDaniels seconded Mr. Redman's motion. A vote in the affirmative "Thank God says Mr. Chairman". Remarks by following: Mrs. Dondero—motion to give a rising vote of thanks for fine dinner. It was unanimous.

Mr. Currier—Mileage—Commissioners stand ready to pay all delinquent mileage.

Mr. McDaniels—stated he and three other members present authorized erecting of administration building in 1917, other three members being Mr. Pridham, Mr. Smith and Mr. Haigh.

Senator Foote—Institution inspection necessary. Everyone doing a swell job.

Sheriff Frink—Good representative group.

Mr. Smith—work on farm going smooth.

Mr. Morrison—remarks concerning new budget. Story telling.

Mrs. Dondero—Tribute to Mr. and Mrs. Hilton.

Mr. Card—remarks favorable to good work.

Rising vote of thanks to Mr. and Mrs. Hilton.

Remarks by Mr. Scamman.

Mr. Hartford—newspaper man from Portsmouth
 Mr. Redman, Mr. Duffey, Mr. Labranche, Mr. Davis,
 Mr. Sewell of Greenland, Mr. Creighton and Mr.
 Haigh.

Motion to adjourn in order.

Mr. Corson made same subject to call of the chair-
 man.

Mr. Cushing seconded. It was unanimous.

DORIS M. SPOLLETT,
Acting Clerk.

Concord, New Hampshire
 April 13, 1943

The Rockingham Delegation called to order by
 Chairman Hobbs at 3 P. M.

Commissioner Currier wished to know what the
 Budget Committee recommended.

Motion made that budget be read.

Discussion by Mrs. Dondero, Mr. Hepworth, and
 Mr. McDaniel.

Voted that the budget committee read budget which
 was as follows: :

<i>Salaries of:</i>	<i>1943</i>	<i>1944</i>
A. Commissioners	\$3,900.00	\$3,900.00
B. Treasurer	800.00	800.00
C. Auditors	200.00	200.00
D. Solicitor	1,500.00	1,500.00
E. Medical Referee	800.00	800.00
F. Sheriff	1,000.00	1,000.00

<i>Expenses of:</i>		
A. Commissioners	3,000.00	3,000.00
B. Register of Deeds	1,350.00	1,350.00
C. Register of Probate	2,800.00	2,800.00

Care and Supplies:

A. Exeter Court House	1,500.00	1,500.00
B. Portsmouth Court House	4,000.00	3,000.00
C. Records Building	3,000.00	3,000.00

Stoker:

Office supplies, postage and miscellaneous	2,000.00	2,000.00
Superior Court	32,000.00	32,000.00

Public Welfare:

	1943	1944
County Farm and Hospital ...	\$70,000.00	\$70,000.00
Maintenance	1,500.00	1,500.00
Portsmouth Jail	8,500.00	8,500.00
Support of Poor off farm	60,000.00	60,000.00
Old Age Assistance	12,000.00	12,000.00
Board and care of children ...	30,000.00	30,000.00
County clerical	3,500.00	3,500.00

Interest:

On temporary loans	1,000.00	1,000.00
Bonds	765.00	765.00

Indebtedness:

Bond Payment	7,000.00	7,000.00
Cooperative extension service	7,877.00	7,800.00
Delegation expenses	550.00	
X Ray	3,000.00	
Card Index (Register of Deeds)		

Clerks	1,500.00	1,200.00
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Commissioner Currier says Farm and Hospital cannot be run less than \$80,000.00 and maintenance should be \$2,500.00. That \$747.63 has been paid for County Workers expenses up to May 1, 1943.

Commissioner Marston—against cutting out investigations.

Commissioner Brown—says he needs one clerk.

Public Hearing closed.

Mr. Keay—spoke of having bill ready to increase Commissioners salaries.

Mr. Corson—motioned that Commissioners salary be \$1,300.00 for each of two years. It was so voted.

Voted that the delegation meet in ex-session on Wednesday, April 21st.

Voted to adjourn at 4 P. M.

CARL FOGG, *Clerk.*

Concord, N. H.

April 21, 1943

The Rockingham delegation called to order by Chairman Hobbs at 1 P. M. Roll call showed 44 members present.

Mr. Keay made motion to rescind vote whereby \$3,900.00 was voted for Commissioners salaries. It was so voted.

Mr. Davis motioned to act on each item.

Mr. Tucker seconded above motion and it was so voted.

Mrs. Spollett stated Commissioners asked for \$4,500.00—Budget \$3,900.00.

Mr. Bretschneider motioned to allow Commissioners \$4,500.00.

Mr. Sewall of Greenland satisfied with \$3,900.00.

Mrs. Bourn satisfied with \$3,900.00.

Mr. Morrison satisfied with \$3,900.00.

Mr. Bretschneider investigations left out.

Mr. Hepworth in favor of \$3,900.00.

Mr. Keay in favor of \$4,500.00.

Mrs. Dondero in favor of \$3,900.00.

Mr. Tucker called for the previous question. It was so voted and the motion was not carried.

Mr. Bretschneider called for a roll call which was rendered as follows:

Yes 15

Fogg	Labranche
Bretschneider	Sewall of Newmarket
Campbell	Davis
Goodale	Card
Redman	Barrett
Keay	Kittredge
Whitman	Burkhart

No 25

Duffey	Parmenter
Jones	Pridham
Clark	Tucker
Corson	Rand
Hepworth	Wheeler
Morrison	Scamman
Freeman	Watson
Dondero	Darbe
Bourn	Hobbs
Sanborn	Johnson
Sewall	McDaniel
Spollett	Haigh
Malloy	

Motion was lost.

Mr. Scamman motioned that Commissioners salaries be \$3,900.00 and it was so voted.

Mr. Wheeler asked about Cooperation of extension.

Mr. Card—all could not be acted on at once.

Chairman Hobbs read one item of State Audit of \$500.00.

Mr. Corson withdrew his motion.

Treasurer's Salary—Committee \$800.00. Budget \$800.00.

Mr. Hepworth motioned that \$800.00 be raised. It was so voted.

Auditors—Committee \$200.00. Budget \$200.00.

Mr. Redman—motion that \$200.00 be raised. It was so voted.

Solicitor—Committee \$1,500.00. Budget \$1,500.00.

Mr. Corson—motion that \$1,500.00 be raised. It was so voted.

Medical—Committee \$800.00. Budget \$800.00.

Mr. Watson—motion that \$800.00 be raised. It was so voted.

Sheriff—Committee \$1,000.00. Budget \$1,000.00.

Mr. Watson—motion that 1,000.00 be raised. It was so voted.

Expenses of Commissioners—Committee \$3,000.00. Budget \$3,000.00.

Mr. Bretschneider—motion that \$3,000.00 be raised. It was so voted.

Register of Deeds—Committee \$1,350.00. Budget \$1,350.00.

Mr. Watson—motion that \$1,350.00 be raised. It was so voted.

Register of Probate—Committee \$2,800.00. Budget \$2,800.00.

Mr. Watson—motion that \$2,800.00 be raised. It was so voted.

Exeter Court House—Committee \$1,500.00. Budget \$1,500.00.

Mr. Watson—motion that \$1,500.00 be raised. It was so voted.

Portsmouth Court House—Committee \$4,000.00 for 1943, \$3,000.00 for 1944. Budget the same.

Mr. Bretschneider—motion that \$4,000.00 be raised for 1943 and \$3,000.00 for 1944. It was so voted.

Records Building Committee \$3,000.00. Budget \$3,000.00.

Mr. Watson—motion that \$3,000.00 be raised. It was so voted.

Office Supplies Committee \$2,000.00. Budget \$2,000.00.

Mr. Watson—motion that \$2,000.00 be raised. It was so voted.

Superior Court Committee \$32,000.00. Budget \$32,000.00.

Mr. Watson—motion that \$32,000.00 be raised. It was so voted.

County Farm and Hospital Committee \$80,000.00. Budget \$70,000.00.

Mr. Redman—asked about cut.

Mr. Labranche—motion that \$80,000.00 be raised.

Mr. Barrett—Budget Committee should explain.

Mr. Card—Relief load less, expenses more.

Mrs. Bourn—questions to be explained.

Mr. Hepworth—this question affects tax rate.

Mr. Card—expenses should be met.

Miss Spollett—expenses should be met.

Mr. Wheeler—called for previous questions.

It was voted \$80,000.00 for each of the two years.

Maintenance Committee \$2,500.00. Budget \$1,500.00.

Mr. Card against \$1,500.00.

Chairman Hobbs explained that this did not include maintenance of buildings.

Mr. Redman asked this item be explained.

Mr. McDaniel—some items not able to get reasons for cut.

Mr. Card against cut.

Mrs. Dondero in favor of \$1,500.00.

Mr. Card—motion that \$2,500.00 be raised. Motion lost.

Roll Call asked for which resulted as follows:

Yes 20

Dube

Labranche

Fogg

Sewall of Newmarket

Cushing

Card

Bretschneider

Barrett

Campbell	Kittredge
Goodale	Corey
Spollett	Laighton
Redman	Whitman
Keay	Burkhardt
Watson	Davis

No 23

Duffey	Creighton
Jones	Malloy
Clark	Parmenter
Corson	Pridham
Hepworth	McDaniel
Morrison	Dondero
Freeman	Tucker
Brown	Haigh
Sanborn	Rand
Sewall	Scamman
Merrill	Wheeler

Motion was lost.

Mr. Scamman—motion that \$1,500.00 be raised for maintenance.

Roll call was called for which resulted as follows:

Yes 25

Duffey	Malloy
Jones	Parmenter
Clark	Pridham
Corson	Pridham
Hepworth	Watson
Morrison	McDaniel
Freeman	Dondero
Bourn	Tucker
Campbell	Haigh
Sanborn	Rand
Sewall of Greenland	Scamman
Merrill	Wheeler
Creighton	

No 18

Darbe	Sewall
Fogg	Davis
Cushing	Card
Bretschneider	Barrett
Goodale	Kittredge
Spollett	Laighton
Redman	Whitman
Keay	Corey
Labranche	Burkhardt

Motion was carried.

Portsmouth Jail—Committee \$8,500.00 for 1943, \$8,200.00 for 1944.

Mr. Redman—motion that \$8,500.00 be raised for 1943 and \$8,200.00 for 1944. It was so voted.

Support of Poor off Farm Committee \$60,000.00. Budget \$60,000.00.

Mr. Redman—motion that \$60,000.00 be raised. It was so voted.

Old Age Assistance Committee \$1,200.00. Budget \$12,000.00.

Mr. Redman—motion that \$12,000.00 be raised. It was so voted.

Board and Care of Children Committee \$30,000.00. Budget \$30,000.00.

Mr. Redman—motion that \$30,000.00 be raised. It was so voted.

County Clerical Committee \$4,550.00. Budget \$3,500.00.

Mr. Sewall of Newmarket in favor of \$4,550.00.

Mr. McDaniel against \$4,550.00.

Mr. Scamman—one clerk for each office.

Mr. Sanborn—motion that \$3,500.00 be raised.

Mr. Card against \$3,500.00.

Mr. Cushman explained that Derry Clerk received \$15.00 for 3 days.

Mr. Hepworth that town paid same clerk \$9.50 for rest of week.

Mr. Bretschneider—Rockingham County had more business than Strafford County.

Mr. Morrison—in favor of \$3,500.00.

Mrs. Dondero—in favor of \$3,500.00.

Chairman Hobbs explained that the \$3,500.00 would pay for one clerk in each office.

Mr. Duffey called for the previous question.

It was voted that \$3,500.00 be raised.

Mr. Hepworth motion that \$1,000.00 interest on temporary loans, \$765.00 interest in bonds and \$7,000.00 for indebtedness be raised. It was so voted.

Cooperative extension service. It was voted that \$9,000.00 be raised.

Delegation Expenses Committee \$100.00. Budget \$100.00.

Mr. Hepworth—motion that \$100.00 be raised. It was so voted.

Audit by State Tax Commission \$500.00 for 1943.

Mr. Scamman motion that \$500.00 be raised for 1943. It was so voted.

Mrs. Dondero—motion that \$100.00 more be raised for the clerk of Board of Commissioners, and it was so voted.

X Ray for hospital \$3,000.00 for 1943. Mr. Redman motion that \$3,000.00 be raised for 1943. It was so voted.

Extra for Register of Deeds Committee \$1,500.00. Budget \$1,200.00.

Miss Spollett explained that \$300.00 for index and \$1,200.00 for Clerk.

Mr. Scamman—motion that \$1,500.00 be raised for 1943 and \$1,200.00 for 1944.

Mr. Keay reported that Mr. Green needed only \$300.00 for 1943.

Mr. Corey—this motion would help about looking up records.

Mr. Scamman withdrew his motion. Mr. Corson thinks extra clerk would help. Mr. Morrison in favor of extra clerk.

Mr. Card—office clerk knows about work. Motion that \$300.00 be raised for index for 1943. It was so voted.

Stocker for records building.

It was voted that \$626.00 be raised for 1943. It was voted that \$450.00 be raised for 1943 cooperative extension (extra).

It was voted that \$807.94 be raised for 1943 for investigators expenses.

Mr. McDaniel—motion that \$45,433.75 be deducted from appropriation, (\$22,716.87) in 1943 and \$22,716.88 in 1944.

It was so voted. Voted to adjourn.

CARL FOGG, *Clerk.*

Rockingham County Budget for 1943

STATE HOUSE ANNEX
CONCORD, NEW HAMPSHIRE
ROOM No. 100
APRIL 21, 1943

At a meeting of the Rockingham Delegation the following County budget was voted for 1943 and 1944.

<i>Salaries of:</i>	<i>1943</i>	<i>1944</i>
Commissioners	\$3,900.00	\$3,900.00
Treasurer	800.00	800.00
Auditors	200.00	200.00
Solicitor	1,500.00	1,500.00
Medical referee	800.00	800.00
Sheriff	1,000.00	1,000.00

<i>Expenses of:</i>		
Commissioners	3,000.00	3,000.00
Register of Deeds	1,350.00	1,350.00
Register of Probate	2,800.00	2,800.00

<i>Care and Supplies:</i>		
Exeter Court House	1,500.00	1,500.00
Portsmouth Court House	4,000.00	3,000.00
Records Building	3,000.00	3,000.00
Office Supplies	2,000.00	2,000.00
Superior Court	32,000.00	32,000.00

<i>Public Welfare:</i>		
County Farm and Hospital	80,000.00	80,000.00
Maintenance	1,500.00	1,500.00
Portsmouth Jail	8,500.00	8,200.00
Support of Poor off farm	60,000.00	60,000.00
Old Age Assistance	12,000.00	12,000.00

Board and Care of Children	30,000.00	30,000.00
County Clerical	3,500.00	3,500.00

Interest:

Temporary Loans	1,000.00	1,000.00
Bonds	765.00	765.00
Bond Payments	7,000.00	7,000.00
Co-op Extension Service	9,000.00	9,000.00
Delegation Expenses	100.00	100.00
State Tax Commission		
Audit	500.00	
X-ray for Hospital	3,000.00	
Clerk of Board of County		
Commissioners	100.00	100.00
Extra Register of Deeds		
(Index)	300.00	
Stoker-Records Building	626.00	

Imbursement for:

Co-op. Extension Service	450.00
Investigators' Salaries and	
Expenses	807.94

Grand Total	\$276,998.94	\$270,015.00
Less unexpended balance	22,716.88	22,716.87
	<hr/>	<hr/>
	\$254,282.06	\$247,298.13

CARL M. FOGG,
Clerk.

Inventory of Property of Rockingham County

County Farm and Mitchell Memorial	
Hospital	\$204,333.00
Portsmouth Jail	50,000.00
Personal Property at Jail	1,000.00
Portsmouth Court House	65,000.00
Furniture and Library at Portsmouth	
Court House	2,000.00
County Records Building at Exeter	45,000.00
Furniture at Records Building	7,500.00
Exeter Court House	45,000.00
Furniture at Exeter Court House	1,500.00
	<hr/>
	\$421,333.00

Commissioners' Report

Exeter, New Hampshire, February 1, 1944

In accordance with the Public Statutes of the State of New Hampshire, the Commissioners of Rockingham County herewith present the annual report of the County Commissioners, Treasurer, Superintendent of County Farm and Mitchell Memorial Hospital, Clerks of the Superior Court, County Solicitor, Sheriff, Farm Chaplain, Farm Physician and Auditors for the year ending December 31st, 1943.

Our County Farm has had a very prosperous year under the same efficient management as last year. We have been confronted with a serious labor shortage as nearly all the young single men are in the Service. This has obliged us to employ married men and this has brought up the question of rents as all the housing facilities available at the Farm were in use. In order to overcome these conditions we purchased the Sanborn Farm of three hundred and twenty-five acres, remodeled the house for two families, and thereby making a great asset to our County Farm. Also this farm has a large pasture which was very much needed for our young stock, as it is located near our main farm. Our crop production was above the average and will care for our needs of the coming year. A freezing locker room has been installed in the basement of the new Cook House, which will enable us to care for all surplus production in the future. The New Cook House has proved to be an excellent addition to our Institution. The Mitchell Memorial Hospital has been very much handicapped throughout the past year by the shortage of Nurses. The upper floor of

the Hospital has been closed for several months for this reason. It looks to us that the Nursing Staff of the Infirmary and Hospital will have to be combined in order to meet this situation. Much to our regret Dr. John W. Blaisdell has resigned as Medical Director on account of the great increase in his personal practice. We deeply appreciate his fine cooperation at all times. Dr. Blaisdell's assistant, Dr. Edwin F. Decatur, has been appointed to the vacancy and is carrying on in a very able manner.

The new X-Ray machine is still lacking parts on account of War conditions, but they are expected soon.

The needs of Direct Relief have been greatly reduced by war conditions, but we still have a large number of Chronic cases and a constant increase in Boarded Children. Mr. Donald Sweeney, the Probation Officer, has been of great assistance to us in the enforcement of Court Orders on Boarded Children.

The Financial standing of Rockingham County has greatly improved since last year.

To all those in the employ of the County, officials of the towns, the City of Portsmouth, to all the physicians and surgeons who have so generously contributed their services at the Mitchell Memorial Hospital, to clubs and organizations and all who have aided in the administration of County affairs and have kindly contributed to the welfare and happiness of the inmates of the institution, we are sincerely grateful.

Respectfully submitted,

IRVING W. MARSTON,
MAHLON C. CURRIER,
IRA A. BROWN,
Board of Commissioners
Rockingham County.

Appropriations of the Delegation and Expenditures of the Same

	Appropriations and Credits	Expenditures	Unexpended Balance	Over Draft
<i>Salary:</i>				
Commissioners	\$4,000.00	\$3,916.66	\$83.34	0.00
Treasurer	800.00	800.00	0.00	0.00
Auditors	200.00	200.00	0.00	0.00
Solicitor	1,500.00	1,500.00	0.00	0.00
Medical Referee	800.00	995.45	0.00	0.00
Sheriff	1,000.00	1,000.00	0.00	0.00
<i>Officers' Expense:</i>				
Commissioners	3,000.00	2,429.71	570.29	0.00
Register of Deeds	1,650.00	699.58	950.42	0.00
Register of Probate	2,800.00	2,313.38	486.62	0.00
Office Supplies, Etc., Miscellaneous ..	2,078.59	1,710.93	367.66	0.00
Portsmouth Court House	4,045.00	4,709.03	0.00	\$664.03
Exeter Court House	1,500.00	984.15	515.85	0.00
Exeter Records Building	3,085.00	3,174.41	0.00	89.41
Superior Court	32,038.76	22,287.80	9,750.96	0.00
<i>Public Welfare:</i>				
State Tax Com., Audit	500.00	465.90	34.10	0.00
X-Ray Machine	3,000.00	80.50	2,919.50	0.00
Stoker	626.00	626.00	0.00	0.00
County Farm and Hospital	126,880.52	126,927.70	0.00	47.18
Portsmouth Jail	8,510.92	7,573.48	937.44	0.00
Maintenance	1,500.00	1,502.95	0.00	2.95
Old Age Assistance	12,627.49	12,605.14	22.35	0.00
Board and Care of Children	31,736.36	23,701.67	8,034.69	0.00
Direct Relief	61,983.94	44,979.38	17,004.56	0.00
Investigators' Salary and Expenses ...	807.94	819.98	0.00	12.04
County Clerical	3,500.00	3,916.51	0.00	416.51
Interest Temporary Loans	1,000.00	931.94	68.06	0.00
Interest on Bonds	765.00	765.00	0.00	0.00
Payments on Bonds	7,000.00	7,000.00	0.00	0.00
Farm Bureau	9,450.00	9,450.00	0.00	0.00
Delegation Expense	100.00	47.00	53.00	0.00
Tax Anticipation Notes	200,000.00	200,000.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$528,485.52	\$488,114.25	\$41,798.84	\$1,427.57

Detail of Expenditures

REGISTER OF DEEDS

Year Ending December 31, 1943

N. E. Tel. & Tel. Co.	\$125.65
Rowe Printing Co., printing	51.50
Batchelder's Book Store, supplies	28.70
H. W. Beecher Co., typewriter supplies ..	13.50
Neal Printing & Binding Co.	455.85
J. A. Brown Agency, insurance	21.88
Exeter News Letter, printing	2.50
	<hr/>
	\$699.58

REGISTER OF PROBATE

Year Ending December 31, 1943

N. E. Tel. & Tel. Co.	\$108.75
Rowe Printing Co., printing	309.25
Exeter News Letter, printing	110.50
Burroughs Adding Machine Co., repairs ..	64.62
Harry F. Flanders, supplies	22.09
Frank B. Nay	1,234.56
Neal Printing & Binding Co.	326.00
Baker Agency, insurance	25.00
Frank P. Bridges & Co., supplies	3.50
Carl Larson, supplies	46.47
Remington Rand Co., typewriter supplies .	25.06
Leonard W. Hardwick, services	28.96
Joshua Drake, repairs	8.62
	<hr/>
	\$2,313.38

OFFICE SUPPLIES, ETC.

Year Ending December 31, 1943

Harry Wiggin, janitor (postage, etc.)	\$33.85
Peter Hickey, postmaster (postage, etc.) .	30.80
Chauncey B. Hoyt, supplies	19.78
Rowe Printing Co., printing	24.50
Spaulding's Music Store, supplies	2.70
Chase's, supplies	16.71
Burroughs Adding Machine Co., repairs . .	83.30
N. E. Tel. & Tel. Co.	447.80
M. Ashe, postage	41.00
D. Holmer, postmaster (postage, etc.) . . .	124.60
Sydney Northrup, labor	3.43
Arthur Deene, supplies . . . . .	.50
The Hedman Co., repairs	27.00
C. L. Wood	47.90
Batchelders Book Store, supplies	63.28
Derry News Enterprise, printing	254.20
Samuel R. Blaisdell, printing	18.25
Dimock Printing Co., printing	9.00
May Heath, postage	43.00
Crowley & Lunt	12.00
Baker Agency, bond for treasurer	196.50
Hampton Publishing Co., printing	71.00
Edson C. Eastman, supplies	2.00
Sargent Brothers, supplies	5.85
R. H. Llewellyn, supplies	25.48
G. Garland, postage	2.00
Thomson's Drug Store, supplies	13.00
Charles E. Trafton Agency, insurance	35.00
Manifold Supplies Co., supplies	6.00
Wm. Seward, supplies	12.00
H. Abbott, supplies	3.00
Congleton Typewriter Co., repairs	18.00
F. L. Tower Co., N. H. Register	15.00
Town of Derry	2.50

 \$1,710.93

PORTSMOUTH COURT HOUSE

Year Ending December 31, 1943

Wm. Sheridan, janitor	\$390.25
Leonard Hayes, janitor	928.85
Portsmouth Electric Shop, repair work ...	4.70
Clement R. Moulton, plumbing	392.22
Worrell Mfg. Co., disinfectants	168.75
Leroy Phinney, laundry	3.30
N. H. Gas & Electric Co.	132.56
Elwell Insurance Agency, insurance	29.56
Rival Foods Inc., supplies	2.85
Portsmouth Window Cleaning Co., service .	53.00
D. H. McIntosh, supplies	113.38
N. E. Tel & Tel. Co.	195.00
C. E. Walker Co., coal	597.25
Wendell's, supplies	4.81
Charles E. Trafton Agency, insurance	38.00
Cedric L. Wood, removing ashes	9.35
City of Portsmouth, water department ...	27.00
E. N. Richards, insurance	20.00
James H. Page, insurance	25.00
Kennard Agency, insurance	25.00
L. G. Cates, labor	49.75
Marion Webster, insurance	16.00
Coffy Glass & Mirror Co., supplies	8.55
John H. Greenaway, supplies	8.09
W. S. Call, sign	11.00
Market St. Furniture Store, supplies	22.00
Lawrence Adams, insurance	15.00
Arthur Johnson, labor	6.00
John Bechard, labor	24.00
Timothy Buckley, labor	224.00
Shirley J. Woods, labor	18.80
Collector of Internal Revenue	79.30
Joseph Patch, labor	12.50
Jesse Hood, labor	25.00
John Silver, labor	20.00

L. B. Benson, labor	156.00
E. Patterson & Son, repairs	61.60
Rochester Germicide Co., disinfectants ...	21.00
H. A. Manning Co., supplies	10.00
Prominent Specialty Co., supplies	23.71
Glazer & Fox, supplies	195.68
L. L. Peavey Co., supplies	82.77
A. H. Rand, services	35.00
John O'Leary, labor	19.00
E. A. Ricci, labor	8.00
B. M. Varrell, supplies	5.00
J. Sise & Co., insurance	161.00
Portsmouth Paper Co., supplies	37.93
Chase's, supplies	7.50
Portsmouth Flower Shop, supplies	8.00
S. A. Schurman, supplies	13.65
Peter J. Hickey, postmaster, box rent	1.00
Albert Pio, labor	76.50
Roland H. Ripley, labor	16.50
Walter S. Jackson, supplies .....	.79
Dimocks' Market, supplies	21.51
Charles Pike, labor	2.50
C. D. Collum, labor	3.00
Wm. Walker, supplies	7.00
Hislop Garage, service	5.00
Kimball's Remnant Store, supplies	1.80
Pioneer Mfg. Co., supplies	21.72

\$4,709.03

Included in the \$4,709.03 was \$1,610.33 spent on the Portsmouth Court House for improvements and much needed permanent repairs are as follows:

Removing old barn in Court House Yard and garages repaired	\$337.20
Repairs to heating system	392.22
Re-decorating offices, Probate Court room and Judge's Chamber	787.91

Repairs to roof	93.00
	<hr/>
	\$1,610.33

RECORDS BUILDING—Year Ending December 31, 1943

Harry Wiggin, janitor	\$767.96
Exeter & Hampton Electric Co., service ..	344.70
Joshua Drake, labor, repairs	257.01
Caverhill Oil Supply Co.	214.94
Londons Dry Goods Store, supplies	34.50
W. A. Young, supplies	81.02
G. P. & R. C. Kimball, plumbing	34.90
C. E. Haley, supplies	4.93
Exeter Awning Co., services	51.55
N. E. Tel & Tel. Co.	240.77
Exeter Water Works	47.10
Herman W. Shaw, water	60.62
Elwell Insurance Agency, insurance	29.55
O. H. Cammett, electrical service	17.35
The Holmerden Co., soap and supplies	16.43
Central Heating & Plumbing Co., supplies .	4.15
Callahan Oil Co.	3.00
Charles E. Trafton Agency, insurance	38.00
C. E. Walker, coal	463.84
J. P. Kimball, supplies	18.75
Exeter Ice Co.	60.00
Wm. Mason, wood	39.00
The L. B. Philbrick Co., janitor supplies ..	39.25
R. Burnham, electrical work	2.00
Star Laundry	1.77
Griffin Insurance Agency, insurance	60.00
Wm. McGaughey, plumbing	73.41
Collector of Internal Revenue	26.65
Stevens & Wetherell, labor	8.00
Arthur Call, removing rubbish	6.50
N. H. Fire Ins. Co., insurance	21.00
Ernest Stone, clock	5.00

Holland Furnace Co., cleaning furnace	25.00
R. W. Campbell, trucking	67.11
H. N. Welsh, repairs	8.65

\$3,174.41

EXETER COURT HOUSE—Year Ending Dec. 31, 1943

Harry Wiggin, janitor	\$530.00
Exeter & Hampton Electric Co.	44.84
R. W. Campbell, trucking	8.00
Elwell Insurance Agency, insurance	29.56
Charles W. Trafton Agency, insurance	37.73
Joshua Drake, labor and repairs	78.12
O. H. Cammett, electrical repairs	4.00
W. A. Young, supplies	5.75
Letoile Roofing Co., repairs to roof	43.26
Exeter Water Works	11.25
Fire Insurance Co. of N. H., insurance	21.00
H. N. Welsh, repairs	5.60
Central Heating & Plumbing, supplies	2.00
J. P. Kimball, supplies	12.00
Callahan Oil Service	41.85
Wm. McHaughey, plumbing	6.60
Harold Carbonneau, janitor work	14.84
C. & D. Oil Co.	43.85
Stevens & Wetherell, labor	43.90

\$984.15

PORTSMOUTH JAIL—Year Ending December 31, 1943

Simes Frink, Sheriff	\$3,796.30
C. E. Walker Co., coal	710.26
Portsmouth Gas Co.	75.39
N. H. Gas & Electric Co.	365.37
F. L. Wood, plumbing	256.14
N. E. Tel. & Tel. Co.	411.40
Charles E. Trafton Agency, insurance	153.53
Halprin & Sons, service	31.50

Wendell's, supplies	20.94
Portsmouth Electric Shop, supplies	55.26
Coffy Glass & Mirror Co., supplies	4.15
Charles W. Trafton, supplies	4.60
F. A. Gray & Co., supplies	77.29
Dr. J. A. Garland, professional services ...	22.00
Portsmouth Hardware & Plumbing Supply Co., supplies	7.50
C. Wm. Taylor, drugs	18.12
Rival Foods Inc., supplies	47.94
Army & Navy Store, supplies	36.00
Portsmouth Hospital, hospitalization	17.70
Dr. L. R. Hazzard, professional services ..	9.00
J. Regan, coal	203.34
Manchester Rendering Co., soaps	46.25
Simpson Brothers, supplies	38.73
Masury-Young Co., paint supplies	7.85
Pioneer Mfg. Co., supplies	12.50
H. Earl Osborne, insurance	16.43
Walter S. Buckley, insurance	25.00
Lyman S. Hooke, insurance	12.00
City of Portsmouth, water department ..	85.59
Arthur Smith, services	10.00
Wm. K. Davis, insurance	10.00
Hassett's, supplies	3.10
Portsmouth Coal & Ice Co.,	66.38
Dr. H. B. Carpenter, professional services .	34.00
M. M. Hospital, hospitalization	109.00
Dr. C. W. Hannaford, professional services	44.00
Worrell Mfg. Co., disinfectant supplies ...	115.00
Geo. K. Sanborn Agency, insurance	8.75
H. A. Manning Co., supplies	10.00
Walter S. Jackson Co., supplies	17.05
Federal Laboratories, supplies	69.30
Exeter & Hampton Electric Co., supplies ..	49.50
Dr. C. Colby, professional services	5.00
Dr. E. Lee, professional services	5.00

J. E. Tomkinson, plumbing service	33.02
French's, supplies	19.01
Charles F. Huzzey, repairing glasses	4.75
Diagire Donimo & Son, shoe supplies	4.75
Chase's, supplies	2.00
D. H. McIntosh, supplies	2.30
S. R. Blaisdell, supplies	9.50
Richard O'Dowd, sheriff	11.00
Percy Larabee, jailer	249.99
Derry Bedding Co., supplies	108.00
F. L. Tower Co., N. H. Register	5.00
	<hr/>
	\$7,573.48

COUNTY WORKER'S SALARY

Year Ending December 31, 1943

Ella M. Stiles	\$495.00
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COUNTY WORKER'S EXPENSES

Year Ending Dec. 31, 1943

Ella M. Stiles	\$228.31
Ogla Blanchard	84.07
Grace Garland	12.60
	<hr/>
	\$324.98

CLERK HIRE—Year Ending December 31, 1943

M. Ashe	\$1,169.30
O. Blanchard	769.96
G. Garland	1,529.58
R. LaPointe	336.00
Collector of Internal Revenue	111.67
	<hr/>
	\$3,916.51

FARM BUREAU—Year Ending December 31, 1943

James J. Monahan, Treasurer	\$9,450.00
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DELEGATION EXPENSE

Charles Coleman	\$2.00
Horace Evans	1.00
Fred Jewell	1.60
Eugene Patridge	1.30
Paul Hobbs	1.50
James W. Pridham	2.50
Mary C. Dondero	19.00
Patrick J. Kittredge	5.00
Andrew J. Barrett	8.00
W. S. Keay	5.10
<hr/>	
	\$47.00

Direct Relief Expenditures in the Towns and City of Portsmouth by Rockingham County

Direct Relief

Portsmouth District:

Candia	\$1,111.50
Deerfield	300.00
Greenland	932.60
New Castle	688.03
Newfields	802.18
Newington	213.59
Newmarket	2,675.99
Nottingham	26.50
Northwood	820.24
Portsmouth	12,252.39
	<hr style="width: 10%; display: inline-block; vertical-align: middle;"/> \$19,823.02

Exeter District:

Brentwood	\$56.05
East Kingston	156.00
Epping	1,694.08
Exeter	2,746.70
Hampton	322.63
Hampton Falls	0.00
Kensington	374.73
Kingston	731.54
North Hampton	165.91
Rye	35.55
Seabrook	3,354.78
South Hampton	0.00
Stratham	67.78
	<hr style="width: 10%; display: inline-block; vertical-align: middle;"/> 9,705.75

Derry District:

Atkinson	\$8.60	
Auburn	392.78	
Chester	103.00	
Danville	183.00	
Derry	6,434.65	
Fremont	122.20	
Hampstead	106.00	
Londonderry	474.24	
Newton	946.88	
Plaistow	584.78	
Raymond	1,036.59	
Salem	3,232.14	
Sandown	40.00	
Windham	173.28	
	<hr/>	13,838.14
County workers' expenses	\$247.88	
Supplies .....	.48	
Clothing	61.11	
Wood expense	1,249.00	
Stamp clerk	54.00	
	<hr/>	1,612.47
Total payments charged to Direct Relief..		<hr/> \$44,979.38

Rockingham County Financial Report

Balance Sheet

Assets

Cash on hand	\$71,727.30
Accounts due County Farm	2,861.08
Accounts due Mitchell Hospital	13,497.60
<hr/>	
Total assets	\$88,085.98

Liabilities

Bonds outstanding:

County hospital, 21½s due 1944-45	\$6,000.00
Improvement and funding 21¼s due 1944-50 inclusive	22,000.00
Account payable at County Farm and Mitchell Hospital	3,367.99
<hr/>	

Total liabilities	\$31,367.99
Surplus	56,717.99
<hr/>	

	\$88,085.98
Surplus December 31, 1942	\$27,536.66
Surplus December 31, 1943	56,717.99
<hr/>	

Gain for the year	\$29,181.33
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Summary of Receipts and Expenditures

Receipts

Taxes from towns and city	\$254,282.06
Income from institutions	47,040.63
Reimbursement for Support of Poor:	
Children boarded	1,979.36
Direct relief	1,740.94
Old age assistance	627.49
Fines and forfeits	38.76
All other receipts	2,584.58
Temporary loan	200,000.00
<hr/>	
Total receipts	\$508,293.82
Cash on hand at beginning of year	51,547.73
<hr/>	
	\$559,841.55

Payments

Salaries	\$8,412.11
Expenses of officers	5,442.67
Care and supplies—	
Court Houses and Records Building....	9,493.59
Superior Court	22,287.80
Public welfare	218,190.80
Indebtedness	207,000.00
Interest on indebtedness	1,696.94
Farm bureau	9,450.00
All other payments	6,140.34
<hr/>	
Total payments	\$488,114.25
Cash on hand at end of year	71,727.30
<hr/>	
	\$559,841.55

Detail of Receipts

(a) *Current Revenue:*

Taxes from Towns and Cities—

Atkinson	\$1,719.56
Auburn	2,441.34
Brentwood	1,486.04
Candia	2,462.58
Chester	2,759.78
Danville	1,188.83
Deerfield	2,356.43
Derry	19,318.47
East Kingston	1,210.06
Epping	3,332.97
Exeter	28,383.30
Fremont	1,974.31
Greenland	2,080.45
Hampstead	2,865.93
Hampton	20,995.57
Hampton Falls	2,865.93
Kensington	1,422.36
Kingston	3,057.00
Londonderry	3,651.40
Newcastle	3,226.82
Newington	1,825.70
Newfields	1,337.43
Newmarket	5,264.82
Newton	2,229.05
North Hampton	7,408.95
Northwood	2,823.47
Nottingham	1,931.85
Plaistow	3,863.70
Portsmouth	81,328.63
Raymond	3,630.17
Rye	10,911.75
Salem	11,506.17
Sandown	891.62

Seabrook	3,417.88
South Hampton	912.85
Stratham	2,462.57
Windham	3,736.32
	<hr/>
	\$254,282.06

(b) *Income from Institutions:*

County Farm and Hospital	\$46,880.52	
Records Building—		
U. S. Draft Board, rent	\$94.19	
Selective service, chairs	10.00	
	<hr/>	104.19
Portsmouth Court House, N. H.		
Seacoast Ass'n, rent	45.00	
Portsmouth Jail, F. A. Gray,		
overpayment	10.92	
	<hr/>	47,040.63

(c) *Reimbursement for Support of Poor:*(1) *Direct Relief—*

James Harmon	\$8.00	
Mitchell Hosp. check returned .	3.39	
Irving W. Marston, returns		
from cases	97.00	
J. Herl	6.22	
Talbot case	2.00	
Ira A. Brown, from relief case .	4.12	
Exeter Co-op. Bank, Benoit case	10.00	
W. S. Mason, check returned for		
wood undelivered	250.00	
E. Mooney, check returned	10.00	
Town of Hampstead, relief case	70.00	
Town of Northwood, relief case	661.16	
Irving W. Marston, M. A. Cros-		
by case	619.05	
	<hr/>	\$1,740.94

(2) Children Boarded:

Thos. Fecteau, Rollins children	\$492.00	
Bennett children	534.44	
State Probation Dept., Rooney.	428.00	
E. Woodin children	104.64	
Miller children	80.00	
St. Peters Orphanage	229.00	
Philbrick children	35.28	
Lorranger children	36.00	
Lillian Morrisette, overpayment	40.00	
		<hr/>
		1,979.36

(3) Old age assistance—

M. A. Mooney	627.49
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(4) Fines and Forfeits, Superior Court—

Joseph Paquette, fee unclaimed	\$6.92	
Town of Exeter, juror returned	4.12	
J. McPhail, fee returned	9.00	
M. Heeney, fee returned	2.12	
S. Metrick, fee returned	2.12	
J. Welch, fee returned	8.24	
A. Duncan, fee returned	6.24	
		<hr/>
		38.76

All other receipts—

State of N. H., deposit for stamp plan returned	\$2,500.00	
Town of Plaistow, interest on taxes	25.18	
Amos S. Rundlett, victory tax .	59.40	
		<hr/>
		2,584.58
Temporary loans	200,000.00	
		<hr/>
		\$508,293.82
Cash on hand at beginning of year	51,547.73	
		<hr/>
		\$559,841.55

Detail of Payments
Current Maintenance Expense

General Government:

(1) a. Salaries of Commissioners	\$3,916.66
b. Salary of Treasurer	800.00
c. Salary of Auditors	200.00
d. Salary of Solicitor	1,500.00
e. Salary of Sheriff	1,000.00
f. Fees Medical Referee	995.45
(2) a. Expenses of above officers	2,429.71
b. Expenses of Register of Deeds ..	699.58
c. Expenses of Register of Probate	2,313.38
(3) Care and supplies:	
a. Exeter Court House	984.15
b. Portsmouth Court House	4,709.03
c. Records Building	3,174.41
Stoker for Records Building	626.00

Superior Court:

(4) Jury payrolls	4,480.21
(5) State vs. payrolls	1,301.45
(6) Referee and Master	221.48
(7) Counsel fees	333.86
(8) Stenographer	2,125.26
(9) Clerk of Court	5,495.06
(10) Sheriff and Deputies	8,330.48

Public Welfare:

(11) County Farm and Mitchell Hospital	128,511.15
(12) Jail expenditures	7,573.48
(13) Old age assistance	12,605.14
(14) Board and care of children	23,701.67
(15) Direct relief	44,979.38
(16) Welfare administration	819.98

Interest:

(17) Payment on temporary loans	931.94
(18) Payment on bonds	765.00

Indebtedness:

(19) Repayment of temporary loans	200,000.00
(20) Payment on principal of bonds	7,000.00

All other Payments:

(21) Farm Bureau	9,450.00
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Miscellaneous:

(22) Clerical expense	3,916.51
(23) Delegation expense	47.00
(24) Office supplies and postage	1,710.93
(25) State Tax Commission audit	465.90

Total payments	\$488,114.25
Cash on hand at end of year	71,727.30

\$559,841.55

Comparative Debt Statement

	Dec. 31, 1943	Dec. 31, 1942
Bonds outstanding	\$28,000.00	\$35,000.00
Accounts owed by county .	3,367.99	3,511.07
Accounts due county	16,358.68	12,000.00
Treasurer's cash balance .	71,727.30	51,547.73
Surplus	56,717.99	27,536.66

County Treasurer's Report

Cash on hand December 31, 1942	\$51,547.73
Receipts for the year	508,293.82
	<hr/>
	\$559,841.55
Total payments for the year	488,114.25
	<hr/>
Balance on hand December 31, 1943	\$71,727.30

EARL R. STOCKBRIDGE,
Treasurer.

Auditors' Report, 1943

EXETER, N. H., December 31, 1943

As required by law, we have made quarterly examinations of the accounts of the County Treasurer, County Commissioners and the Superintendent of the County Farm and find same to be correct with satisfactory vouchers for all disbursements.

The County Commissioners have received for their services and expenses:

Total salary	\$3,916.66
Total expense	2,479.73
	<hr/>
	\$6,396.39

as follows:

Irving W. Marston,	
Salary	\$1,325.00
Expense	621.19
Mahlon C. Currier,	
Salary	1,375.00
Expense	989.36
Ira A. Brown,	
Salary	1,216.66
Expense	869.18
	<hr/>
	\$6,396.39

O. A. DEXTER,
HOWARD C. ABBOTT,
Auditors.

County Auditors' Report

County Treasurer's Account

Balance on hand,	
January 1, 1943	\$51,547.73
Receipts—Year ending	
December 31, 1943	508,293.82
	<hr/>
	\$559,841.55
Payments—Year ending	
December 31, 1943	488,114.25
	<hr/>
Balance—December 31, 1943,	
as per Cash Book	\$71,727.30
Balance in 6 Rockingham	
County banks as per state-	
ment of December 31, 1943 ..	\$78,055.89
Less outstanding orders	6,328.59
	<hr/>
Reconciled Bank Balance as of	
December 31, 1943	\$71,727.30

County Farm Superintendent's Account

Total amount of receipts from	
institution, Year ending	
December 31, 1943	\$46,880.52
Total remittances to County	
Treasurer, Year ending	
December 31, 1943	\$46,880.52
Superintendent's balance on	
hand, January 1, 1943 .....	.00

Superintendent's balance on	
hand, December 31, 1943 . . .	.00

Indebtedness—December 31, 1943

Outstanding Temporary Loans	
in Anticipation of Taxes . . . .	.00
Outstanding Long Term Notes	.00
Outstanding Bonds	\$28,000.00
Bills Owed by County	3,367.99

County Taxes Uncollected—December 31, 1943

County Taxes Due from Towns	
and Cities . . . . .	.00

HOWARD C. ABBOTT,
O. A. DEXTER,
Auditors.

Report of Clerk of Superior Court

To the Commissioners of Rockingham County:

In accordance with Chapter 374, Section 9, of the Public Laws, 1942, I report that no change has been made in the amount of fines, costs and bail due the County of Rockingham since my report to you dated July 9, 1943.

AMOS S. RUNDLETT,
Clerk of the Superior Court
Rockingham County.

Dated at Exeter, N. H.
February 9, 1944.

To the County Commissioners of the
County of Rockingham:

The following is the summarized account of my transactions with the County of Rockingham as Clerk of the Superior Court from January 1, 1943 to December 31, 1943.

Account for October Term, 1942

(October 27, 1942 to February 5, 1943)

<i>County Charged:</i>	<i>Credited</i>	<i>Charged</i>
To reporting 111 divorces		
at 10c each	\$11.10	
To paid for supplies ..	3.10	
To paid for postage;		
express and tel. ...	40.20	
To paid lunches for		
stenographers	3.40	

To paid N. H. Register	5.00	
To paid entry (State case by Com'r) civil	1.20	
To paid issuing orders for State and Eq. cases	17.00	
To paid entry fee State cases	10.80	
To paid Com'r Fish & Game, fine	10.00	
To paid Com'r Motor Vehicles, fines	155.00	
To recording 600 pages at 30c each	180.00	
To attendance (special and gen. days) 109 .	642.50	
To $\frac{1}{2}$ of allowance (\$3,000)	1,500.00	
		<hr/>
		\$2,579.30

County Credited:

By received fines and fees in State cases .	\$612.81	
By received defaulted bail	400.00	
By sale of 29 dockets at \$2	58.00	
By use of phone	4.85	
By new entries (182 Civil); 170 Eq.; 16 appeals—total 368 .	331.20	
		<hr/>
		\$1,406.86

Account for April Term, 1943

(April 13 to July 2, 1943)

County Charged:

To reporting 49 divorces	\$4.90
--------------------------	--------

To paid for moving files	2.50	
To paid insurance	19.60	
To paid stamps, stamped envelopes and express	166.33	
To paid for lunches for stenographers	5.75	
To issuing orders in state and Eq. cases total 22	22.00	
To entry fee 21 state cases	6.30	
To paid Com'r Motor Vehicles fines and fees	50.00	
To recording 135 pages at 30c a page	40.50	
To 1/2 of allowance (\$3,000)	1,500.00	
To attendance special and general (81 days)	482.50	
		<hr/>
		2,300.38

County Credited:

By received fines and fees in State cases .	\$208.57	
By 28 dockets sold at \$2 each	56.00	
By use of phone	1.16	
By cases entered 75 civil; 92 eq. 1 ses- sion; 9 appeals	159.30	
		<hr/>
		425.03
		<hr/>
		\$1,831.89
		<hr/>
		\$4,879.68

Total amount charged \$4,879.68

Total amount credited 1,831.89

Amount due clerk ...\$3,047.79

Less 5% V tax .. 75.00

Checks received from Co.

Treas., (\$1,172.44

and \$1,800.35)\$2,972.79

Respectfully submitted,

AMOS S. RUNDLETT,

Clerk of Court.

January 10, 1944.

Sheriff's Report

To the Commissioners for Rockingham County:

Gentlemen: I hereby submit my report as Sheriff of Rockingham County for the year ending December 31, 1943.

For two reasons we have been able to keep well within our appropriations in the two departments that I have had anything to do with; namely the Superior Court and Rockingham County Jail at Portsmouth. Although our sessions of Superior Court lasted the usual length of time we only tried about one-half of the usual number of jury cases, thus cutting down on the expense of jurymen's pay and expenses. Many more cases were disposed of by our Superior Court judges because of the fact that it did not take so much time as for jury trials; therefore our Superior Court docket is nearer cleaned up than it has been for years.

The Jail expense was well within our appropriation because we did not have as many prisoners as usual due to the war. Eighty-five percent of crime in normal times is committed by people under thirty-five years of age and a large portion of our young men are in the service or are receiving good pay in defense work with the result that of course we have had less men in Jail.

There has been a great change in our criminal work. Our juvenile delinquency in this county has about kept pace with the rest of the country as a whole by increasing about ninety percent over the year of 1940. I am pleased to state that not only our juvenile but also our adult crime is well cleaned up in this county. We have just been able to clean up our first organized

group of crime from outside of the State that has operated in our county since my first year in office, when we convicted seventeen young men from Massachusetts. We have three Haverhill, Mass. men in jail waiting trial in April for six breaks in Atkinson, Hampstead and Sandown over a period of the past three months involving the loss of over fifteen hundred dollars worth of property.

As in the year of 1942 I have cooperated with the war effort by supervision of the guarding of the New Castle and the Memorial Bridges twenty-four hours per day. This supervision did not cost the State or county a cent but the guards who were under my supervision were made Special Deputy Sheriffs and received their pay and the cost of their bonds from the State Highway Department.

I also have four Special Deputies that look out for police work at the Wentworth Acres; the eight hundred tenement project at Portsmouth. I am very grateful to these Special Deputies at Wentworth Acres and on the two bridges for the very efficient and courteous manner in which they have performed their duties.

The Jail at Portsmouth is in good shape and repair but I would like to have a toilet and wash bowl in each cell, if I have as large an unexpended balance in 1944 as I had this past year. This would give us as good a Jail as there is in the State and would make us well prepared to handle the increased crime that always follows a war.

There has been a much better cooperation between local police departments, the State Police under Colonel Caswell, and the Sheriff Department than ever before and I want to thank everyone that helped to bring this about.

I want to thank all our County Officers for their help and cooperation during the past year. Our Solicitor,

Ralph G. McCarthy, Attorney General Stephen M. Wheeler and the Clerk of Court, Amos S. Rundlett, have been very helpful to me and my Deputies many times during the past year and we appreciate their efforts. We have enjoyed working with Donald Sweeney on many cases and I congratulate him on the good work he has done for the N. H. Probation Department.

As in the past I wish to state that this department is ready and willing to render service at all times for the welfare and protection of all of the citizens within our county. Please notify me at once as soon as you know of any loss, or suspect anyone of misconduct, because the easiest time to apprehend a criminal is while the trail is hot.

I submit to the citizens of the county a list of my Deputies, the report of this County Jail at Portsmouth, and a summary of the offenses for which the persons were committed to your Jail.

DEPUTY SHERIFFS

Deerfield	William H. Walker
Derry	Frederick A. Draper
Derry	James S. Webster
Exeter	Charles Osgood
Fremont	Robert Smith
Hampton	Floyd I. Gale
Kingston	George B. Stevens
Newmarket	Ralph Berry
Newton	A. Ralph Estabrook
Northwood	Walter H. Gerrish
Portsmouth	William Linchey
Raymond	Alfred Gosselin
Rye	A. Manning Remick
Salem	Clarence W. Merrill
Salem	Arthur H. Abbott

JAILER

Portsmouth Percy B. Larrabee

(1943) PORTSMOUTH JAIL REPORT

Number of prisoners in jail last report	8
Number of male prisoners committed during year	60
Number of female prisoners committed during year	1
Native born	57
Foreign born	4
Illiterate	4
Largest number in jail at any one time	14
Smallest number in jail at any one time	5
Sentenced from superior court	22
Sentenced from other courts	34
Safe keeping	5
Number of persons confined December 1943	14
Sentenced	11
Waiting trial	3

CHARGED WITH THE FOLLOWING OFFENSES

Breaking, entering and larceny	10
Grand larceny	4
Aggravated assault	6
Contempt of court	13
Drunken driving	2
Non-support	4
Safe keeping	5
Arson	2
Larceny by check	1
Use of motor vehicle without authority	1
Keeping disorderly house	1
Surrendered by bondsman	1
Bigamy	2
Unnatural act	1
Conveying hack-saws into jail	1

Violation probation	1
Forgery	1
Jacking deer	1
Desertion minor children	1
Manslaughter	1
Disorderly conduct	1
Fraud	1

Respectfully submitted,

SIMES FRANK,
Sheriff.

Co-Operative Extension Service

Report of Rockingham County Co-Operative Extension Service 1943

Work made possible through the co-operation of the United States Department of Agriculture, University of New Hampshire and Rockingham County. The Rockingham County Farm Bureau (through its Executive Board) is the recognized local official organization co-operating in a supervisory capacity. The following gives a brief report of the three regular lines of work i. e. County Agricultural, Home Demonstration and 4-H Club Work.

Because of the many demands on the Extension Service, Farm Bureau, County U. S. D. A. War Board and Agricultural Conservation Association it became necessary to secure new office space. In August we moved to new quarters in the Masonic Block, 61 Water Street, Exeter. Our new quarters give us a much larger place to serve our farm, rural or urban people.

Agricultural Agent Work in Rockingham County 1943

By JAMES A. PURINGTON,

Rockingham County Agricultural Agent

1. War Work:

- A. Neighborhood Leadership System Maintained in 37 towns.
- B. War Board Rockingham County U. S. D. A. Meetings of Board Held—11.
Served personally as secretary co-operating in various ways with chairman George A. Bassett, and the board.

Served as Secretary to the Rationing and Transportation Committees.

C. War Programs.

1. SELECTIVE SERVICE

Co-operated with four local boards. Served as Associate Member Registrant's "Advisory Board No. 20", Exeter.

Assisted 613 registrants or farmers in making out New H Form 37 "Yardstick for Agricultural Production" as a basis for deferment.

2. RATIONING

Machinery Rationing Applications made out	547
Farm Truck Applications reviewed	8
Application for construction reviewed ..	11
Copper Wire Applications, approved (420.68 lbs. copper)	27
Feed Wheat Program Purchasers (bushels 4066)	4
Gasoline Rationing (handled by Board Members)	

3. FOOD MOBILIZATION PROGRAM

Meetings held (attendance 610)	32
Community Garden Plots	130
Potato Growers Signed Up (569 acres) ..	96
Carried out Commercial Garden Program.	

4. NUTRITION AND DEFENSE PROGRAM J

Served as County Chairman

Meetings held (attendance 286)	10
--------------------------------------	----

5. FOOD DISTRIBUTION ADMINISTRATION

Meetings held on program	9
Slaughter Permits issued	60

6. SCRAP HARVEST PROGRAM .

Efforts continued in some towns.

2. Farm Labor:

Farm Labor Program assigned to Extension

Service with Labor Assistant.

Meetings Held to Plan Program 14

Workers Placed During Year 2131

3. *Agricultural Adjustment Programs:*

A. Agricultural Conservation Program.

Farms signed up in 1943 1,160

Lime ordered (tons) 3,605

Superphosphate (tons) 888

0-14-14 Fertilizer ordered (tons) 286

Potato acreage goals allotted (grow-
ers) 118

Acreage allotted 667

Meetings of County A. C. P. Commit-
tee 19

Served as Secretary of the A. C. P.

B. Dairy Feed Payments Under A. A. A.

Payments made up to November 30
to 308 dairymen.

C. Government Wheat Program (bushels

purchased in county) 4,037

4. *Soils and Fertilizers:*

Soils tested (1943) 109

Soil tests made during past 22 years 1,681

Tons lime used during past 23 years 39,363

Value lime used during past 23 years \$264,442

Tons of lime used 3,800

Superphosphate used (tons) 888

Soil erosion demonstration farms ... 7

5. *Farm Crops:*

Certified seed used (approx. bushels) 9,000

6. *Horticulture:*

Better apple program conducted

Garden meetings held (att. 329) ... 8

7. *Forestry:*

Promoted fuel wood program.

8. *Rodents:*

Orchardists using poison bait to control mice	31
About 50,000 trees protected from mice	
Bombs used to control woodchucks ..	300
Rat control—lbs. mixed bait used ...	156

9. *Animal Husbandry:*

Bangs Test. As of June 30, 1943 only 8 herds with 25 animals were not tested in the county.

In June 1942-June 1943

Number tests made	2,718
Number animals	21,618
Number reactors	891
Percentage of reactors .....	.04

10. *Dairying:*

Herds in D. H. I. A. end of 1943	25
Herds on official test	9

11. *Poultry:*

Public meetings to consider war production problems (att. 255)	12
Pullorum testing 1942-43 per laboratory test	
First test number flocks	150
First test number birds	311,104
Fowl pox vaccine distribution number farms	101
Fowl pox vaccine number doses used	180,000

12. *Agricultural Engineering:*

Septic tanks constructed	3
Rural electrification U-l-c line con-	

nections approved	11
Rural electrification U-I-c number	
feet line approved	16,790
Applications for farm construction	
approved	9

13. *Agricultural Economics:*

Advised or assisted on loans	80
Meeting of bankers and federal	
agencies	1
Meetings to instruct farmers on farm	
income tax (att. at meetings 144) ..	10
Circular letters sent to inform farm-	
ers on income tax	3,500
Rural briefs on war prices, rationing,	
etc. sent weekly to number leaders ..	247
Farm account books placed	44

14. *Radio Broadcasting:* ...

Given by myself in person (on 106	
topics)	20
Regular broadcasts since year 1932	

15. *Other Work of Note:*

Regular office days at Exeter and Derry in order to serve both sections of the county.

16. *Summary of Important Data on County Agricultural Agent Work as a Whole in 1943:*

Phone calls	1,774
Calls on agent	2,359
Letters written	2,265
Circular letters sent	117
Circulation	34,807
Bulletins distributed	1,672
News articles written	144
Farm visits made	347

ROCKINGHAM COUNTY REPORT

65

Total meetings held or attended	195
Attendance	6,508
Miles traveled by auto	8,236
Days in field	103
Days in office	236
Evening in field	83
Evenings in office	86
Days' leave	5
Total days worked (exclusive of evenings in field or office)	339
Fairs at which exhibits were judged	11
Radio broadcasts given personally ..	23
Motion pictures shown (meetings) ..	38
Attendance	2,170
Lantern slides shown (meetings) ...	11
Attendance	162

Home Demonstration Work

By RUTH G. STIMSON, *Home Demonstration Agent*

In 1943 the County Home Demonstration Agent, Ruth G. Stimson, has worked in 35 of the 37 communities in Rockingham County. When the Secretary of Agriculture, Claude Wickard said, "Food will win this war and write the peace," he clearly expressed a war need, and indicated the course to be followed in food production and conservation.

1. HOME FOOD PRODUCTION

The Extension Service co-operated with the Civilian Defense in this project.

Thirty communities had conference with 310 in attendance to arouse interest in the campaign and to make known the information available from the Extension Service for beginning gardeners.

production were assembled and sent upon request Fifty-two collections of bulletins on home food production were assembled and sent upon request to teachers, grange lecturers, and libraries in the county. No item on home food production was insignificant or it escaped attention in the office, telephone calls, and correspondence. A conservative estimate would indicate that Rockingham County contributed at least 12,375 home gardens in the campaign. Portsmouth and Exeter had community gardens. The agent helped with this organization.

2. FOOD CONSERVATION

After the food was produced conservation work started.

Nineteen summer and winter canning meetings with 288 present were held to discuss the latest methods of canning, drying and brining. The meetings were of the discussion type largely to permit an exchange of ideas and experiences.

The County Nutrition Chairman appointed 126 canning leaders to assist the agent in distributing food preservation and storage information. These women rendered valuable service to their neighbors during the canning season by reaching 2,057 people.

The county canning questionnaire survey revealed that 604 conserved 110,721 quarts of fruits and vegetables at home. These figures are indication of the effort people made to conserve food. Some 576 people canned by a budget to meet their needs. The agent assisted 350 families with food preservation information,

About 200 families were assisted in securing pressure cookers and canning equipment. Fifty people were assisted in having their gauges and valves tested.

A county survey was made of the conservation equipment needs for 1944.

3. O. S. Y. A. CANNING COURSES

The agent co-operated with the state board of education organizing canning courses in Exeter, Portsmouth, Seabrook and East Kingston. Raymond, Derry and Northwood also had such courses. Visits were made to all of the 7 centers during their period of operation. Information and bulletins were supplied for the courses.

The enrollees canned 11,600 quarts of food for their families, schools and hospitals. In many cases these courses made it possible for a homemaker to can who had no equipment or lacked knowledge of the proper methods.

4. FOOD PRESERVATION

A meat extender and replacer project was sponsored at the beginning of rationing to assist homemakers with this problem.

Fourteen meetings were held with 304 in attendance.

5. CLOTHING

A. Conservation: Spruce Up Your Wardrobe.

Clothing activities were keyed to conservation, consumer education and construction.

Eleven remodelling meetings were held with 92 in attendance. The women brought in their garments to be remodelled, and the agent helped with remodelling ideas, fitting, and by providing fashion books, patterns, a kit of sample mends, pressing equipment, and bulletins.

B. Consumer Education: Good Buying Practices for 1943

This topic was received with great enthusiasm in view of the war and the necessity of using more care in buying.

Five meetings were held with 122 in attendance. The subject matter consisted of a discussion of government regulations pertaining to clothing, new fibers, their use and care, labeling, and clothing expenditures in relation to the total budget.

C. Construction: Work Clothes for Women

The agent instructed 30 women at five meetings on how to construct the work clothes for women. These included a cover-all apron, field slack suit, and a coverette, suited for work on

the farm or in the home or factory.

Ninety-two women borrowed patterns by mail and 136 patterns were cut out at meetings and at home.

D. Dress Forms

This project was continued again since many wanted a dress form as an aid in home sewing. Five meetings were held and 18 dress forms made. The women remodelled or made 46 garments on these forms. More folks wanted these forms, but supplies were not available.

E. Sewing Machine Clinic

One meeting was held and five machines adjusted. Transportation made it difficult to hold such machine clinics, but the agent made home visits to teach women how to clean, oil, and adjust their machines in order to keep them in running order.

F. Children's Clothing Kit

This kit contains garments for children, patterns, and fashion books.

Forty-two women used the kit and cut off 84 patterns. Such a travelling kit is very welcome to women in isolated areas.

G. Apron Kit

This kit has 15 different aprons and patterns. It has circulated widely among 80 women who cut off 136 patterns and made them.

H. Grain Bag Kit

This kit was secured from the State Office for use in 1944. It will be mailed out upon request.

I. Pattern Library

The pattern library was indexed and increased. It served 92 women who borrowed 116 patterns. These were sent to them by mail.

J. Pressing Equipment

The agent assisted 12 women in securing pressing equipment suggested at remodelling meetings.

K. You're As Good as Your Feet

This project was conducted by mail. It consisted of a bulletin containing suggestions on care of the feet, exercises, and selection of shoes and hosiery. One hundred forty copies of the bulletin were distributed upon request.

6. HOME MANAGEMENT

A. Care of the Family in Wartime

This year the Extension Service tried an experiment in the project, Care of the Family in Wartime, by using victrola records as a method of presenting information prepared by competent specialists in their fields.

Three meetings were held with 41 people present. The agent held a discussion following the playing of each record. The audience made some fine comments in regard to the records.

B. Conservation of Equipment

The Agricultural Engineer conducted a meeting on the conservation of equipment. He discussed and demonstrated how to fix both electrical and non-electrical equipment. The agent distributed to 160 women a series of bulletins on how to make various types of equipment last longer. In 1944 a training school will be held on this topic.

C. Money Management

Two meetings with 14 present were held on this topic. While attendance was small, interest was keen. By mail the agent sent out 150 copies of a bulletin, "Spending and Saving in Wartime," which women felt that they had interest and time to read within their own homes.

D. War Bond Drive

The agent co-operated with the Rockingham County Farm Committee on war savings in an advisory capacity for the Farm Savings Campaign.

E. Upkeep of the House

This project was divided into slip-covers and reseating with cane, rush, split and wide binder. Nothing was done on refinishing.

Nine meetings were held with 111 present. Eighty-three chairs were reseated and 15 slip-covers made.

Interest was very keen in this furniture project since new furniture is difficult to secure. Local leaders were very helpful in carrying on meetings after the agent's visit.

F. Miscellaneous Home Management Activities

The agent made home visits and had correspondence in regard to kitchen planning, care of floors, repair of lamp shades, curtains, soap making, Christmas gifts and decorations, rugs, sewing equipment, home recreation, games, accident prevention, closets, stain removal, and kitchen arrangement.

7. OTHER ACTIVITIES

A. Lending Library

The Extension Service co-operated with the New Hampshire State Library to sponsor a lending library. This service was used by 120 readers who circulated 628 books. A time loan basis was established, which increased with the circulation seven-fold over the previous year.

B. Radio

Fourteen talks were given over stations, WFEA and WHEB. Food, clothing, and home management problems were discussed and made as timely as possible. Requests for bulletins were received from the radio audience.

C. News

The agent tried to make wide use of the county papers, and they were very co-operative in printing Home Demonstration News. Each month a contribution was sent to the Farm Bureau News.

D. Fairs

Judging was done at two granges.

E. Posters

Use has been made of posters at many home demonstration meetings during the year. The office window made it possible to have an apple exhibit, bulletin exhibit, jar exchange, and handicraft gift exhibit.

F. Home Visits

Two hundred thirty-three home visits were made while the agent was in communities for meetings. Pressure cooker operation was the

chief topic of visits during the summer. Owners of new cookers wanted help in learning how to operate the piece of equipment.

G. Talks

The agent gave eight talks before clubs as Lions, Parent-Teacher Associations, Women's Clubs, and Red Cross Home Nursing Classes.

H. Farm Labor

The Home Demonstration Agent made periodic home visits to call upon the young women workers within the county during the summer.

I. Program Planning

Four county program planning sessions were held in Exeter, Derry, Candia and Northwood. The 85 delegates from 23 towns in the county gave Extension Services many good suggestions for the 1944 home demonstration program. These ideas were organized, mimeographed, and sent to the women on the county mailing list. From the returns the community programs were formulated.

The rural and city programs including Portsmouth were all sponsored together. Mrs. Alice King, Home Demonstration Agent at Large from the University of New Hampshire is directly in charge of Portsmouth's activities. The Agent has worked closely in co-operation with Mrs. King. The problems of Rockingham County's homemakers do not stop with the towns' boundaries, and interest in home demonstration meetings in Portsmouth is sufficient to warrant having an assistant agent in city work.

During 1943 the Home Demonstration Agent in Rockingham County:

Held meetings in 35 of the 37 communities.

Held 276 meetings with an attendance of 4,719.

Made 233 farm or home visits and visited 180 different farm or homes.

Conferred with 431 office visitors.

Made and answered 1,312 telephone calls.

Prepared 112 news articles and stories for the press.

Distributed 13,080 bulletins.

Travelled 6,351 miles.

Wrote 1,235 individual letters.

Wrote 57 circular letters with a circulation of 14,866.

Wrote and gave 14 radio broadcasts.

Was assisted 180 days by local leaders.

Have local leaders who held 12 meetings with 103 present.

Added 385 women to home demonstration groups.

Worked with 1,150 different women during the year.

General Summary of 4-H Work in Rockingham County 1942-43

By ELIZABETH BOURNE, *County Club Agent and*
HELEN CASSILY, *Assistant Club Agent*

4-H work in all 37 towns, 99 organized clubs, and 10 project groups with 621 boys and 754 girls enrolled. The 1,375 members carried on 2964 projects. 151 Volunteer Local Leaders held 1,551 4-H meetings. Projects, Enrollment and Accomplishments:

1. *Home Economics:*

Clothing—406 girls made 639 new garments, remodelled 179 garments, made 1,811 other articles, spent 1,860 hours laundering and mending.

Food—313 members prepared and served 3,527 meals and 6,355 extra dishes, packed 3,788 lunches.

Canning—328 members canned 17,178 quarts of fruits, vegetables and meat.

2. *Agriculture:*

Dairy—104 boys enrolled in dairying, owned 100 animals and worked 20,906 hours on dairy farms.

Pig—154 members raised 275 hogs.

Beef and Sheep—16 members raised 12 beef animals and 17 sheep.

Poultry—253 members raised and owned 23,424 birds and produced 22,447 dozen eggs. Sixty-four boys worked 17,184 hours on commercial poultry farms.

Garden—688 members raised 46.8 acres of vegetables and worked 4,781 hours harvesting, picking apples, potatoes and squash for commercial growers.

Forestry—114 members planted 9,000 trees, cut over 100 cords of wood. 58 members made maple syrup.

Shop—93 boys made 688 articles and repaired 345 articles.

3. *General Projects:*

Junior Leadership—48 older members acted as assistant club leaders and camp counselors.

Health—77 members took Food and Health Habits Improvement; 8 passed Red Cross First Aid; 372 passed Red Cross Life Saving and Water Safety tests at County 4-H camps. 664 members took part in health improvement.

4. *4-H Victory Volunteer Activities:*

1,375 Rockingham County 4-H members collected and sold $83\frac{3}{4}$ tons of scrap, 7 tons of paper, 4 tons rubber, 832 pounds of grease and collected bundles and shipped 300 pounds of old silk stockings (3,032 pairs). They sold \$8,688.00 worth of war stamps and bonds.

66 members spent $1,916\frac{1}{2}$ hours as airplane spotters and at report centers. 406 members took part in Fire Prevention Activities, removing fire hazards and did $486\frac{1}{2}$ hours on Forest Fire Patrol.

5. *Heart H:*

Sold \$240.00 worth of paper Easter lilies for N. H. Crippled Children, made over 5,000 disposal bags for hospitals, sewed and knit for the Red Cross, picked off and destroyed thousands of tent caterpillars or browntail moth egg nests and cleaned up papers along roadsides and in parks.

Superintendent's Report

To the Honorable Board of County Commissioners:

To comply with the Public Statutes of New Hampshire we herewith submit our annual report for the fiscal year ending December 31, 1943.

Regardless of current conditions effecting a shortage of inmate and hired help we are fortunate in that the standards of the institution have not been lowered. This can be attributed to the unrelenting effort of those in our employ.

Realizing that a combination freezing and holding unit would contribute toward our being more self-sustaining, we are particularly fortunate in having obtained the same which is being installed in the basement of the kitchen. The facilities of this unit will provide us with a more efficient method of processing our farm produce, especially meats.

Owing to the fact that it is practically impossible to obtain professional and domestic help, it became necessary to close the second floor of the Mitchell Memorial Hospital.

We feel that mention should be made of a very significant change in the type of inmate being admitted to the institution in the last year or so. For the most part they are the older, chronic, invalid type requiring more care and medical attention. Previously, many of the inmates were physically able to work, thereby eliminating the necessity of as much hired help as is now required.

We would like at this time to express our appreciation to the Commissioners for their advice and counsel;

and to the personnel, Dr. Fred Fernald, Dr. John Blaisdell, and Rev. George Wiesen for their support and co-operation. We also want to extend our hearty and sincere thanks to all friends, social agencies, organization, and church groups which have contributed so much toward the spiritual needs and happiness of all our patients and inmates.

Respectfully submitted,

GEORGE W. HILTON, *Superintendent.*

DOROTHY F. HILTON, *Matron.*

Annual Statistics

No. of patients in hospital, December 31, 1943	16
Total admissions	385
Medical	132
Surgical	102
Obstetrical	78
Babies (including stillborns) .	73
<i>Discharges:</i>	
Recovered	235
Improved	93
Unimproved	22
Deaths (gross)	30
Not delivered	3
Deaths (under 48 hours) ...	12
Total patient days	6,651
Medical	2,204
Surgical	2,950
Mothers	691
Babies	806
Daily average of patients	18.5
Highest daily census	30
Lowest daily census	8
<i>Operating room—total operations:</i>	
Major operations	54
Minor operations (including circumcisions)	138
X-ray examinations	279
Laboratory examinations	2,528
Autopsies	2
Outpatients	218
Staff meetings	12

ROCKINGHAM COUNTY FARM AND MITCHELL MEMORIAL HOSPITAL

DETAIL OF RECEIPTS*

1943

Mitchell Memorial Hospital:

County	\$3,300.76	
Town	3,491.90	
Private	15,344.84	
	<hr/>	\$22,137.50

Board and Care of Inmates at County Farm:

Town	\$9,582.60	
Private	6,696.49	
	<hr/>	16,279.09

Fines and Costs:

.....	545.59
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Farming:

Produce	\$2,153.92	
Livestock	4,675.60	
	<hr/>	6,829.52

Miscellaneous:

.....	1,088.82
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Grand Total Cash Receipts \$46,880.52

ROCKINGHAM COUNTY FARM AND MITCHELL MEMORIAL HOSPITAL

	Boarders from towns at County Farm	Patient's Bills paid by towns at Mitchell Memorial Hospital
Atkinson .....	.....	\$145.00
Auburn	\$31.92	.....
Brentwood	369.25	141.50
Candia	806.70	5.00
Chester .....	.....	221.50
Danville .....	.....	30.00
Deerfield	114.40	116.00
Derry	544.90	.....
Epping	222.30	18.50
Exeter	361.73	65.06
Fremont	500.50	.....
Hampstead	356.20	.....
Hampton	217.10	77.50
Hampton Falls .....	.....	245.00
Kingston	42.87	.....
Londonderry	887.20	97.50
Newcastle .....	.....	8.00
Newmarket	976.30	92.00
Newfields .....	.....	45.00
North Hampton	474.50	.....
Nottingham .....	.....	77.00
Plaistow	301.60	12.00
Portsmouth	2,265.80	546.50
Raymond .....	.....	68.50
Rye	467.03	.....
Seabrook .....	.....	870.50
Salem	167.80	585.34
South Hampton .....	.....	24.50
Stratham	474.50	.....
	<hr/>	<hr/>
	\$9,582.60	\$3,491.90

ROCKINGHAM COUNTY FARM AND MITCHELL MEMORIAL HOSPITAL

DETAIL OF PAYMENTS

House of Correction:

Labor	\$1,786.60	
Court costs and fines	502.85	
		<hr/>
		\$2,289.45

Farming:

Labor	\$7,226.61	
Seeds and fertilizer	1,579.73	
Tools and supplies	1,293.77	
Equipment and repairs	2,099.14	
Feeds	7,280.05	
		<hr/>
		19,479.30

Miscellaneous:

Supplies	\$27.71	
Veterinary fees	157.95	
Milk testing	43.70	
Registration fees	110.00	
Membership fees	25.00	
Livestock	15.00	
Refunds	17.00	
Shearing sheep	8.50	
		<hr/>
		404.86

Infirmary:

Labor	\$1,262.07	
Doctor's fees	841.80	
Nurses' salaries	5,449.16	
Medical supplies	1,744.31	
Miscellaneous	63.00	
		<hr/>
		9,360.34

Inmates Home:

Labor	1,189.00
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Mitchell Memorial Hospital:

Doctor's salaries	\$4,534.30
Nurses' salaries	10,908.37
Other salaries	2,703.24
Medical supplies	5,383.56
	<hr/>
	23,529.47

Miscellaneous:

Collection of accounts	\$554.44
Portable X-Rays	78.00
Hospital association dues .	12.50
Blood donors	30.00
	<hr/>
	674.94

Operation and Maintenance:

Labor	\$13,077.07
Supplies	12,125.06
Equipment	510.91
Provisions	15,018.09
Clothing	1,592.87
Repairs	2,662.67
Insurance and taxes	3,118.21
Fuel	13,323.93
Electricity	2,407.51
Telephone	1,567.37
Express and freight	234.19
	<hr/>
	65,637.88

Miscellaneous:

Entertainment	\$347.58
Col. of Internal Revenue..	1,114.80
International truck	450.00
Minister's salary	193.73

Magazine fund	10.50	
Refunds	70.48	
Interest on notes	50.00	
Deed transfer	3.75	
Vital statistics	45.80	
Advertisement	14.40	
Purchase of Adams property	2,000.00	
Miscellaneous	61.42	
	<hr/>	4,362.46
		<hr/>
		\$70,000.34
		<hr/>
Grand Total Cash Disbursements	\$126,927.70	

ROCKINGHAM COUNTY FARM AND MITCHELL MEMORIAL HOSPITAL

Summary for year 1943

	<i>Cash Receipts</i>	<i>Disburse- ments</i>
January	\$3,752.17	\$13,905.54
February	4,204.70	11,747.23
March	4,156.52	10,118.24
April	5,449.78	8,490.55
May	5,143.73	13,425.91
June	2,606.53	11,575.99
July	4,757.70	9,505.62
August	4,030.76	10,930.13
September	2,250.41	9,320.74
October	3,837.52	10,174.90
November	3,970.78	6,597.28
December	2,719.92	11,135.57
	<hr/>	<hr/>
	\$46,880.52	\$126,927.70
Appropriation for County Farm and Hospital	80,000.00	
	<hr/>	
	\$126,880.52	
Overdrawn	\$47.18	
Special for Repairs:		
Appropriation		\$1,500.00
General repairs	\$316.84	
New truck body	186.11	
Repair of Adams property	1,000.00	
	<hr/>	<hr/>
		1,502.95
Overdrawn		\$2.95

X-Ray Machine for Mitchell
Memorial Hospital:

Appropriation	\$3,000.00
Expenditures	80.50
	<hr/>
Balance on hand	\$2,919.50

Per Capita Cost of Inmates at County Farm, Prisoners
at House of Correction and Patients at Mitchell
Memorial Hospital

	<i>No. Weeks Days</i>	
Almshouse	2,642	
House of Correction	1,050	3
Mitchell Memorial Hospital	950	1
	<hr/>	<hr/>
Total	4,642	4
Private charges	2,099	2
	<hr/>	<hr/>
Total charges	6,741	6
Total bills paid by		
Commissioners	\$126,927.70	
Inventory January 1, 1943	188,220.00	
Accounts payable,		
Dec. 31, 1943	3,367.99	
Accounts due farm and hospital,		
Jan. 1, 1943	12,000.00	
	<hr/>	
		\$330,515.69
Cash receipts	\$46,880.52	
Inventory, Dec. 31, 1943	204,333.00	
Accounts payable Jan. 1, 1943 .	3,511.07	
Accounts receivable Dec. 31, 1943	16,358.68	
	<hr/>	
		271,083.27
		<hr/>

Balance against the farm and hospital....	\$59,432.42
Number of weeks served inmates, patients, and prisoners, excluding employees and private charges	4,647
Per capita cost	\$12.78

Inventory, December 31, 1943

Cows	31
Heifers, 2 years old	13
Heifers, yearlings	11
Bulls	2
Calves	15
Horse	1
Sheep	45
Boar	1
Shoats	35
Sows	24
Fattening sheep	15
Fattening hogs	4
Fattening cattle	5

Total inventory of livestock at farm.. \$12,115.00

Miscellaneous Inventory:

Furniture, equipment and sup- plies in superintendent's resi- dence and institution	\$135,000.00
Farm equipment	15,718.00
Barns, including grain, hay, fertilizer, etc.	12,500.00
Carpenter, plumbing and black- smith shops	5,500.00
Wood, lumber and coal	11,500.00
Produce, provisions and home canned goods	12,000.00

Total 192,218.00

Total inventory \$204,333.00

Crops for Year 1943

Garden Crops:

Asparagus	13 bushels
Shell beans	100 bushels
Beet greens	14 bushels
String beans	34 bushels
Beets	90 bushels
Carrots	150 bushels
Cabbage	8,000 pounds
Cucumbers	20 bushels
Sweet corn	100 bushels
Dried beans	3,600 pounds
Onions	70 bushels
Peppers	6 bushels
Potatoes	2,000 bushels
Spinach	29 bushels
Summer squash	24 bushels
Winter Squash	71½ tons
Rutabaga turnip	200 bushels
Tomatoes	150 bushels

Meats:

Beef dressed and consumed	2,630 pounds
Pork dressed and consumed	5,379 pounds
Pork sold live weight	7,089 pounds
Veal dressed and consumed	506 pounds
Lamb dressed and consumed	686 pounds

Dairy Products:

Milk produced	247,669 pounds
Butter produced	3,862 pounds

Canned Goods:

Home canned vegetables, etc.	3,596 quarts
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Grain Products:

Rye	280 bushels
Wheat	20 bushels
Field corn	450 bushels

Other Crops:

Hay	225 tons
Silage	100 tons
Straw	10 tons

Miscellaneous:

Ice	400 tons
Wood	80 cords
Fence posts	1,000

Chaplain's Report

Since reporting on the activities of the Chaplain last year, announcing the change in the pastoral program from preaching services to a personal visitation program, the Chaplain has developed a program where both types of service are employed on an average of two days each week throughout the year.

During the year, with the visitation program, the Chaplain ministered to every need of the guests of the Home, Farm, Infirmary and Hospital, insofar as was possible and feasible. The only complaints regarding the service came from without the institution, and these were limited to the fact that this was perhaps the only Institution in the State not holding religious services. This has resulted in the Chaplain's continuing his program of individual visitation, plus giving his time on Sunday afternoons to services of worship which have been revived.

The Chaplain has secured speakers from churches about the county. These were accompanied by soloists and choirs. These persons have supplied a varied program of worship which has been greatly appreciated. Following these services of worship, the Chaplain has encouraged tours of inspection about the institution.

In addition to these services, the Chaplain has counselled with prisoners and guests of the Farm, as well as ministered to the sick of all faiths at the Mitchell Memorial Hospital.

The Chaplain is grateful for the wholehearted cooperation of the Nursing Staff, the Doctors, the Superintendent of the Institution and the County Commissioners.

Respectfully submitted,

GEORGE W. WIESEN, *Chaplain.*

Physician's Report

*To the Honorable Board of Commissioners of
Rockingham County:*

Again at the close of another year it gives me pleasure to report to your board that everything has run along very well at the Infirmary during the past year, considering the great shortage of nurses and other help.

We have had less colds and bronchitis than usual but more very old and very sick patients.

I wish to thank the Board of Commissioners, Mr. and Mrs. Hilton, and all the nurses for their co-operation and help during the past year.

Respectfully submitted,

FRED FERNALD, M. D.

Boarders in Rockingham County Farm for Year 1943

Name	Age	Board Paid By	Wks.	Days	Nationality
Aselin, George	79	O. A. A.	4		French
Aselin, George	79	Rye	48	1	French
Ball, Albert	78	O. A. A.	5	2	American
Bartlett, Joseph	86	Northwood	52	1	American
Bayarchuck, Peter	74	Portsmouth	52	1	Polish
Bean, Irving	77	Candia	26	2	American
Bean, Irving	77	Private	25	6	American
Bixler, Edgar	75	O. A. A.	12		American
Blake, Amos	92	Private	9	2	American
Boivin, Arthur	72	Private		1	American
Brown, Edgar	82	O. A. A.		4	American
Brown, George	80	O. A. A.	20	5	American
Burke, Daniel	81	Portsmouth	41	1	Irish
Buttrick, Ellen	80	Private	6	6	American
Chamberlain, Kenneth	12	Child Welfare		1	American
Cheney, Lemuel	63	O. A. A.	1	3	American
Clark, Elizabeth G.	67	O. A. A.	11		American
Clark, Henry	66	Blind Aid	1	6	American
Collis, Carrie	68	O. A. A.		1	American
Conley, James	78	Private	3	6	American
Connor, Michael	76	Private	14	4	Irish
Coombs, Annie	61	O. A. A.		3	American
Coombs, John	79	O. A. A.	10	2	American
Coombs, Josiah	82	Derry	49	2	American
Cotter, Michael	58	Exeter	8		American
Croter, Charles	34	W. Epping		1	American
Crossly, Lincoln	75	No. Hampton	52	1	American
Cullen, Elizabeth	84	Private	15	6	American
Cullen, James	86	Private	32	1	American
Cummings, Lewis	97	O. A. A.		6	American
Curran, Daniel		Private	14		Irish
Curran, Michael	76	Private	14	4	Irish
Dame, Alice	80	O. A. A.		2	American
Dame, Emma	83	Newmarket	52	1	American
Davis, Helen	80	O. A. A.	11	1	American
Davis, Blanche	20	Private		6	American
DeMerritt, Frank	66	Exeter	10	1	American
Dennis, William	76	O. A. A.	2	2	American
Dicey, Phyllis	22	Private	7	2	American
Doran, Louise	77	O. A. A.	14	1	American
Dow, Leonard	68	O. A. A.		3	American
Durgin, George W.	79	O. A. A.	5		American
Dyer, Rita	57	Private	1	2	English
Filip, Gabryl	72	Londonderry	50	5	Polish
Fitch, Walter	86	Deerfield	3	6	American
Fogg, Bert	69	O. A. A.	24	1	American
Fountaine, Joseph	59	Plaistow	36		American
Fountaine, Nelson	90	O. A. A.	12	5	American

Name	Age	Board Paid By	Wks.	Days	Nationality
Freitog, Frank	68	O. A. A.	3	3	American
French, Leon P.	48	Exeter		5	American
Frost, John L.	80	Private	52	1	American
Glover, Hannah	76	O. A. A.		3	American
Gitchell, Margaret	16	Exeter	6	3	American
Griffin, Thomas	83	Private		5	American
Haigh, Charles	80	O. A. A.	13	4	American
Haigh, Charles	80	Salem	38	4	American
Hamilton, Frank	71	Private	4		American
Hamilton, William	75	Private	17	3	Irish
Hamilton, William	75	Hampstead	34	5	Irish
Hammond, Charles	82	Private	52	1	American
Hanley, Annie	75	O. A. A.		5	American
Hills, Burleigh	99	Private	32	6	American
Holbridge, Oscar	78	O. A. A.	5	4	American
Houghton, Julia	61	Private	8	4	American
Jackson, Elizabeth	88	O. A. A.		3	American
Janvrin, Walter	74	Private	3	6	American
Kelley, Ernest	48	Northwood	26		American
King, George	66	Londonderry	51	6	American
Knight, Benjamin	63	Kensington	4	2	American
Kriager, James	81	Exeter	34		American
Kriager, James	81	O. A. A.	13		American
LaBonte, Alfred	71	Private	21	4	French
Lamprey, Annie	77	Seabrook	15	1	American
LeBaron, Frederick	76	O. A. A.		3	American
Lewis, Charles	57	Private	43	3	American
Little, Levi	82	Private		3	American
Littlefield, John T.	85	O. A. A.		1	American
Machucke, Paul	73	Portsmouth	52	1	Russian
Mack, George	67	Private	7	4	American
Mailhot, Joseph	65	Newmarket	3	4	American
Masterson, Peter	76	Private	1		American
Mason, Asa	70	Portsmouth	1	1	American
McComb, James	77	Kingston	6		American
Mears, Israel	83	O. A. A.		6	American
Merrick, Merrill	87	Private	44		American
Merrill, Nettie	74	O. A. A.	1		American
Mitchell, George	81	O. A. A.	7	2	American
Mitchell, William	81	Portsmouth	27	6	American
Monroe, Granville	88	Brentwood	52	1	American
Newcomb, John	58	Plaistow	3	6	American
Nice, Sadie	64	O. A. A.	11	1	American
Nice, Sadie	64	Derry	38	6	American
O'Callahan, John	89	Private	52	1	American
Olson, John	69	Stratham	52	1	Swedish
Ordway, Walter	66	O. A. A.		1	American
Osburn, Helen	33	Private	3	5	American

Name	Age	Board Paid By	Wks.	Days	Nationality
Pappas, James	67	Portsmouth	23	4	Greek
Parker, Walter	48	Private	1	4	American
Parker, Georgiana	74	O. A. A.	6	2	American
Patten, Charles	88	O. A. A.	15	2	American
Payne, John		O. A. A.	1	1	American
Peaslee, Melvin	79	O. A. A.		5	American
Perkins, Edith	77	Private		6	American
Perkins, Nettie	76	O. A. A.	5	4	American
Peryear, Nellie	82	Private	7		American
Phillips, Jacob	81	O. A. A.	8	5	American
Quimby, Catherine	76	O. A. A.	11	3	American
Rand, Winfield	81	Private	10	3	American
Ray, Charles	78	O. A. A.		3	American
Riley, Michael		Private	4	3	American
Ripley, Arthur	69	Epping	9	6	American
Seon, James	62	Kingston	4	5	Russian
Sherburne, Katherine	70	Private	20	5	American
Shorten, Ellen	93	O. A. A.	17	3	American
Shorten, Ellen	93	Portsmouth	4	3	American
Small, Lincoln	56	Raymond		6	American
Smart, Ida	58	O. A. A.		6	American
Smith, John		Private	9	3	German
Smith, Kirk	64	Private	52	1	American
Soucy, Ardella	81	Newmarket	52	1	French
Sportum, Gregory	81	Private	17	4	Russian
Stanford, Florence	55	Derry	14	4	American
Sullivan, Timothy		Private		3	American
Sweeney, William	70	Portsmouth	52	1	Irish
Tewksbury, Charles	76	O. A. A.		5	American
Thibodeau, Eli	80	Kingston	4	4	French
Truvally, Harold	23	Newmarket	1	5	American
Tuttle, Clara	55	Fremont	3		American
Tuttle, Earl	62	Private	5	2	American
Wadaska, Kaiser	61	Portsmouth	5	3	Polish
Watson, Elizabeth	72	O. A. A.	3		American
Weatherbee, John	75	Private	35	1	American
West, Charles	74	Fremont	41	6	American
Woodman, Blanche	86	O. A. A.	17	2	American
Yeaton, Byron	84	Private	12	5	American

Inmates at Rockingham County Farm for Year 1943

Name	Age	Where From	Wks.	Days	Nationality
Allaire, Edna	22	Portsmouth	14	6	American
Archibald, Anne	65	Fremont	51	1	American
Barnard, George	70	Portsmouth	52	1	American
Barnes, Marion	29	Portsmouth	4	2	American
Beaudry, Henry	65	Portsmouth	5	2	Canadian
Bedelle, Herman	78	Auburn	52	1	American
Beede, Fred	77	Portsmouth	52	1	American
Bickford, Mildred	15	Seabrook	10	4	American
Blake, George	77	Hampton	52	1	American
Blaisdell, Harry	63	Exeter	52	1	American
Bond, Lescoe	74	Derry	34	5	American
Bostrom, Bessie	28	Portsmouth	2	6	American
Brown, Carrie	57	Derry	52	1	American
Burke, Daniel	81	Portsmouth	11		Irish
Butler, James	47	Portsmouth	12	4	Irish American
Carpenter, Jeannette	21	Portsmouth	4	6	American
Carroll, Florence	22	Newmarket	3	5	American
Chase, Alice	72	Northwood	52	1	American
Cleversey, Amelia	87	Atkinson	50	4	Dutch
Clinton, Emma	66	Plaistow	50	4	Dutch
Cloutier, Zeb	81	Danville	52	1	French
Coates, James	61	Portsmouth	11		American
Connelly, Mary	58	Portsmouth		5	American
Corthell, Alfred	66	Derry	15	4	American
Cote, Omer	50	Maine	47	3	French
Crabb, Roxie	58	Derry	51	2	American
Demers, William	74	Exeter	28	4	French
DiBenedetto, Virginia	22	Portsmouth	1	3	American
Farnum, Dorothy	17	Portsmouth	2	2	American
Fortin, Eugene	48	Portsmouth	4	3	American
Fournier, Henry	76	Salem	52	1	French
French, Lilla	70	Northwood	33		American
Frost, George	85	Newington	52	1	American
Gagnon, Beatrice	42	Portsmouth	9	3	American
Garvin, Remi	69	Off Road		6	French
Gillette, Kenneth	71	Portsmouth	52	1	American
Gilmore, Clarence		Nashua		3	American
Glover, Charles	62	Exeter	52	1	American
Goodrow, Frank	88	Derry	52	1	French
Goupil, Joseph	17	Wage Home	15	2	French
Graham, Betty	27	Portsmouth	1	5	American
Haley, James	77	Portsmouth	52	1	Irish
Hallihan, William	70	Derry	10	1	Irish
Haynes, Margaret	43	Portsmouth	1	3	American
Hart, George	72	Fremont	52	1	American
Hodgdon, Phyllis	16	Portsmouth	5		American
Holland, Thomas	83	Exeter	37	2	American

Inmates at Rockingham County Farm for Year 1943

Continued

Name	Age	Where From	Wks.	Days	Nationality
Hoyt, Bernard	64	Danville	25	3	American
Hoyt, Helen	23	Portsmouth	1	2	American
Hurley, Fred	61	Portsmouth	47	4	American
Johnson, David	61	Derry	52	1	American
Kendall, George	66	Brentwood	33	4	American
Kendall, Louise	48	Epping	52	1	American
Kimball, Asa	22	Raymond		1	American
Kimball, Flora	11	Raymond	4	2	American
Kimball, Sylvester	17	Raymond		1	American
Kinsman, Benjamin	69	Kingston	52	1	American
Langdon, George	40	Portsmouth		1	American
Lavallee, Clara	86	Londonderry	52	1	French
Lavalley, Alfred	74	Newmarket	52	1	French
Louden, Frederick	27	Derry	2	4	American
Lowd, Fred	64	Portsmouth	10	3	American
Marden, Marion	82	Epping	49	1	American
Mates, James	79	Portsmouth	52	1	American
Maxfield, Betty	18	Portsmouth	1	1	American
McColley, George	68	Exeter	17	2	American
McDonald, Mary	84	Portsmouth	52	1	American
McEvoy, Charles	67	Portsmouth	32	2	American
McGann, Edward	54	Portsmouth	7		Irish
McMillan, Bernice	23	Portsmouth	10	5	American
Michealchuck, Olga	19	Portsmouth	5	3	American
Mirosola, Romanda	79	Greenland	52	1	Italian
Morin, Alice	18	Newmarket	15	3	French
Morin, Rita	22	Newmarket		1	American
North, Kathryn	29	Portsmouth	3	1	American
Norton, Gladys	18	No. Hampton	3	2	American
Oliver, Harry	71	Portsmouth	34	5	American
Paige, Della	13	Epping		4	American
Paige, Selma	12	Epping		4	American
Paige, Victor	10	Epping		4	American
Paige, Wilma	9	Epping		4	American
Pappas, James	68	Portsmouth	28	4	Greek
Parker, Walter	48	Derry	2	5	American
Penny, William	60	Portsmouth	4	3	American
Phillips, Peter	87	Raymond	52	1	American
Rand, Ida	51	Exeter	52	1	American
Rioux, Rita	19	Portsmouth	1	3	American
Seavey, Ralph	47	Northwood		1	American
Severance, John	62	W. Kingston	31		American
Shaw, Edward	70	Portsmouth	26	5	American

Inmates at Rockingham County Farm for Year 1943**Concluded**

Name	Age	Where From	Wks.	Days	Nationality
Small, Lucille	19	Portsmouth	1	6	American
Smith, Ambrose	67	Portsmouth	3		American
Smith, Edward	66	Derry	52	1	American
Smith, Lewis	60	Portsmouth	6	1	American
Sprague, George	91	Epping	52	1	American
Suryzian, Charles	75	Portsmouth	52	1	Polish
Teed, Benjamin	75	Newmarket	2		American
Thifoult, Joseph	49	Portsmouth	3		American
Thompson, Marie	56	Portsmouth	11	1	American
Ward, William	43	Haverhill	26	3	American
Watkins, William	56	Portsmouth	52	1	American
Wescott, Fred	61	Newfields		4	American
Wiley, James	26	Portsmouth		5	American
Willette, Clarence	17	Portsmouth	7	4	American
Witham, Albert	72	Portsmouth	52	1	American
Witham, Mary	12	Portsmouth	2	5	American
Witham, Sherman	33	Portsmouth	51	6	American
Woods, Elizabeth	74	Hampstead	23	3	American

Prisoners in House of Correction for Year 1943

Name	Age	Where From	Wks.	Dys.	Family	Nationality
Adams, George	49	Fremont		1	Married	American
Allaire, Edna	22	Portsmouth	26	1	Single	American
Ashe, Flora	20	Portsmouth	1	2	Single	American
Barker, Herbert	58	Exeter	6	4	Single	American
Barker, Herbert	58	Portsmouth	9	3	Single	American
Bemis, Elizabeth	42	Exeter	6	3	Separated	American
Bernier, Camil	30	Epping		1	Married	French
Bernier, Amedee	41	Epping		1	Married	French
Billings, William	65	Kingston	15	3	Single	American
Booth, Harold	34	Exeter	10	3	Single	American
Booth, Wilbur	39	Exeter	37	6	Separated	American
Brennen, Joseph	16	Epping		2	Single	American
Brown, Harry J.	21	Seabrook	9	3	Married	American
Brown, Otelia	42	Portsmouth	26	1	Married	American
Brown, William	42	Portsmouth	26	1	Married	American
Bruce, Frederick	47	Portsmouth	26	2	Divorced	Irish
Buckley, Eugene	39	Portsmouth		4	Divorced	Irish
Buckley, Timothy	57	Portsmouth	10	4	Divorced	Irish
Burrell, George	58	Derry	13	1	Single	French
Callear, Cecelia	41	Portsmouth	26	1	Married	American
Carter, James	33	Portsmouth	14	2	Divorced	American
Clarke, Harry C.	20	Manchester		1	Single	American
Clinton, Norman	37	Epping		1	Married	American
Coons, George D.	44	Derry	4	2	Widowed	American
Coons, George D., Jr.	18	Derry	7		Single	American
Coperale, Dorothy	19	Portsmouth	1	4	Married	American
Cote, Fred	48	Exeter	10	2	Single	French
Croteau, Joseph	38	Epping		3	Married	American
Curran, Michael	66	Exeter	13		Single	American
Daring, Kenneth	34	Portsmouth	4	1	Married	American
Demery, Jacqueline	24	Portsmouth	25	2	Single	American
Downey, James	36	Hampton	4		Married	American
Duffey, Joseph	61	Raymond	7	1	Single	American
Dunne, Thomas, Jr.	16	Epping		2	Single	American
Eaton, Herman	49	Seabrook		1	Married	American
Eaton, John	50	Seabrook		2	Married	American
Elchuck, Marc		Portsmouth		1		
Fallon, Michael	45	Exeter	21	5	Widowed	Irish
Ferry, Ernest	36	Portsmouth	9	5	Married	American
Fickett, Barbara	22	Portsmouth	26	1	Divorced	American
Fowler, Frank	38	Portsmouth	21	5	Single	American
Fowler, Samuel	22	Portsmouth	15	5	Single	American
Franklin, Thomas	58	Portsmouth		1	Married	American
Gawlin, Orange	27	Exeter		1	Married	American
Glidden, Elwin	25	Epping		3	Married	American
Gray, Thomas	55	Newmarket	25	5	Single	American
Grimes, John	43	Portsmouth	4	4	Single	American

Prisoners in House of Correction for Year 1943

Continued

Name	Age	Where From	Wks.	Dys.	Family	Nationality
Hamel, Rene	17	Epping		1	Single	American
Hammond, Forrest	30	Exeter		1	Single	American
Hanlon, John	67	Portsmouth	7	2	Single	American
Harper, Irene	23	Portsmouth	2	3	Married	Russian
Harton, Jacqueline	22	Portsmouth	26	1	Single	French
Heli, Arthru	51	Epping		1	Single	French
Hill, Rosanna	21	Newmarket		2	Divorced	American
Howard, Mary	19	Hampton		1	Single	American
Huff, LeRoy	52	Kingston	2	2	Single	American
Jensen, Addie	35	Portsmouth		1	Divorced	American
Kalariotes, Arthur	27	Raymond		1	Married	Greek
Keaton, Frank	39	Exeter	12	6	Married	American
Keefe, Edward	55	Portsmouth	4	4	Divorced	Irish
Kelley, Raymond	36	Exeter	6	4	Single	Irish
Kibildis, Christine	33	Exeter	16	5	Divorced	American
Kimball, Josephine	53	Raymond	4	2	Separated	American
Kolomitsky, Stanley	31	Portsmouth	16	6	Married	American
Labbie, Alfred	64	Raymond	4	2	Single	French
Landry, Fred	52	Epping		2	Single	French
Lane, Charles	46	Brentwood		1	Single	American
Langan, Frances	33	Epping		1	Married	American
Leary, Timothy	41	Portsmouth	32	6	Single	American
Leavitte, Wilfred	31	Kingston		2	Single	French
Leduc, Herve	25	Portsmouth	26	2	Married	French
Letourneau, Francis	49	Epping		1	Married	French
MacDonald, John	66	Exeter	42	2	Single	American
MacDonald, Paul	17	Hampton		1	Single	American
Mackie, John	66	Raymond		1	Single	Finnish
Maillot, Eugene	56	Newmarket	14	3	Single	French
Maloney, John	18	Hampton		1	Single	American
Marcotte, Phillipe	37	Portsmouth	12	5	Married	French
Marcotte, Louise	37	Portsmouth	12	5	Married	French
Marston, Albert	20	Portsmouth	17	2	Single	American
Marshall, Joshua	61	Seabrook	8	2	Married	American
Martin, Ernest	16	Hampton		1	Single	American
Massaro, Joseph	16	Seabrook		1	Single	American
McArthur, John	47	Plaistow		1	Married	Canadian
McCarron, John	54	Epping		1	Single	Irish
McCarthy, Ann	19	Hampton		1	Single	Irish
McCarthy, Mary	19	Hampton		1	Single	Irish
McGann, Edward	54	Kingston	15	5	Single	Irish
McMeth, William	47	Salem	2	6	Married	American
McReel, William	46	Exeter		1	Married	French
Messenger, Forrest	57	Brentwood		1		
Metevier, Morris	37	Fremont		1	Married	French
Miller, Emery	44	Seabrook	6	1	Married	American

Prisoners in House of Correction for Year 1943

Concluded

Name	Age	Where From	Wks.	Dys.	Family	Nationality
Mills, Willis	56	Portsmouth	8	1	Widowed	American
Mullen, James	53	Candia	10	6	Single	American
Novell, Lester		Epping		6	Single	American
Oliver, Harry	71	Epping	17	3	Married	American
Owens, James	32	Portsmouth	29		Single	American
Pollard, Randolph	26	Epping	1		Single	American
Pamisky, Sam		Epping		1		Russian
Patterson, Doris	21	Hampton		1	Single	American
Patterson, Melvin	38	Epping		1	Married	American
Phalen, William	19	Raymond	4	2	Single	American
Pratt, Carl	27	Epping		1	Married	American
Prince, Robert	51	Portsmouth	26	1	Married	American
Pronko, John	18	Hampton		2	Single	American
Rapetti, Colombo		Epping		3	Single	
Reschke, Walter	50	Portsmouth	25	6	Married	German
Ricker, Jeannette	20	Portsmouth	26	1	Married	American
Rogers, Clarence	26	Epping		1	Married	American
Rogers, Madeline	22	Portsmouth	25	1	Married	American
Rose, Russell	54	Raymond		1	Married	American
Ross, Winnie	20	Hampton		1	Single	Scottish
Saare, Plof	54	Epping		2	Single	Finnish
Scammon, James	69	Exeter	27	2	Single	American
Silva, John	47	Portsmouth	17		Single	American
Stanley, Morris	29	Exeter		2	Married	American
Sullivan, Jerry	58	Portsmouth	4	2	Single	American
Tillotson, John	16	Hampton		1	Single	American
Tucker, John	30	Portsmouth	34	3	Single	American
Twombly, Charles	23	Epping	11	3	Married	American
Vailancourt, Telesphor	45	Portsmouth	27	6	Single	French
Van Horn, Norman	24	Epping		1	Single	American
Vatcher, Joseph	25	Raymond	4	2	Single	American
Walker, Gladys	30	Epping		1		American
Wallace, George	24	Epping		1	Married	American
Wallace, George	30	Portsmouth	17		Married	American
Walsh, Dorothy	19	Epping		1	Married	Irish
Ward, Richard	51	Epping		1	Married	American
Willette, Hattie	40	Portsmouth	16	5	Divorced	American
Woods, Peter P.	46	Portsmouth	4	2	Married	American
Yetman, Frederick	43	Portsmouth		6	Widowed	American

**Prisoners Sentenced for the Following
During Year 1943**

Arson	1
Assault	5
Drunk	58
Fornication	4
Held	65
Idle	8
Larceny	6
Lascivious conduct	4
Non-support	1
Operating under the influence	2
Operating without license	2
Allowing child truancy	1

Division of Municipal Accounting
State Tax Commission
Concord, New Hampshire

May 25, 1943

Board of County Commissioners,
Rockingham County,
Exeter, New Hampshire

GENTLEMEN:

In accordance with the provisions of Chapter 82, Section 27, of the Revised Laws, an audit of the accounts of Rockingham County has been made by the Division of Municipal Accounting of the State Tax Commission. The period covered included the fiscal year ended December 31, 1942, and the current year from January 1st to April 19, 1943. Submitted herewith is the report of this audit, including Schedules and Exhibits as hereafter listed.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the County Commissioners, County Treasurer, Clerk of the Superior Court and Superintendent of the County Farm and Hospital.

FINANCES

In order to present a comprehensive picture of the financial condition of the County during the last ten years and the changes which have occurred in this period, certain statements have been prepared and will be referred to in the comments which follow.

Comparative Balance Sheets—1933 to 1942, inclusive:

(Exhibit 1)

It will be noted that the County started this period (1933) with a Surplus of \$16,250.33. In 1938 the Surplus had disappeared and a Net Debt incurred of \$102,916.79. Since then the Net Debt has been materially reduced each year and in 1942 it was entirely liquidated. A Surplus of \$27,576.66, as well, was accumulated in the same year, indicating an improvement in the financial condition of the County during 1942 of \$70,915.22.

ACCOUNTS OF COMMISSIONERS AND TREASURER
(Schedules C, D and D-1)

All orders issued by the Commissioners and Clerk of the Superior Court during the fiscal year ended December 31, 1942, and the period from January 1, 1943 to April 19, 1943, were examined and compared with corresponding entries in the Treasurer's records. The classification of expenditures was noted.

Totals of receipts and expenditures, as indicated by the Treasurer's records, were verified. The Treasurer's balance as of April 19, 1943, was in agreement with the total funds on deposit in the several depository banks as indicated by the reconciliations made of each account. (Schedule D-1).

CLERK OF THE SUPERIOR COURT

The financial accounts and records of the Clerk of Court of Rockingham County were examined for the fiscal year ended December 31, 1942. Court receipts were checked by source, insofar as possible, and found to be properly recorded. Court orders issued by the Clerk were supported by invoices, vouchers and pay-rolls bearing the approval of a Superior Court Justice. (Schedule E).

COUNTY FARM AND HOSPITAL

An examination was made of the accounts and records of the Superintendent of the County Farm and the Mitchell Memorial Hospital.

As indicated in the revised balance sheet, Schedule A, heretofore referred to, the accounts receivable of the Hospital amounted to \$20,352.23, on December 31, 1942. This represented unpaid accounts due the Hospital over a six year period, a part of which are probably now uncollectible. In our opinion this uncollected balance is too large and it is strongly urged and recommended that in order to improve the situation the following procedure be adopted:

- (1) Instigate more stringent regulations relative to the admittance of private patients insofar as the extension of credit is concerned.

- (2) A more determined effort on the part of the County officials should be made to collect outstanding accounts, using every available means at their disposal before such accounts are turned over to a collection agency.

Certain changes in accounting procedure at the County Farm and Hospital were outlined during the course of the audit, the adoption of which it is felt will improve present methods.

The use of triplicate receipt forms to be issued by the Superintendent for all monies received either on account of the Farm or Hospital was also recommended. One copy of the receipt is to be given to the party making the remittance, one copy sent to the County Treasurer and the third copy retained by the Superintendent. Receipts should be serially numbered.

All bills incurred at the Farm and Hospital before December 1st, should be paid before the close of the fiscal year, December 31st.

GENERAL COMMENTS

Accounting Procedure:

Checks issued for general County expenses, relief expenditures and the Superior Court, should be recorded individually and the check numbers noted in the general classification book. This procedure would eliminate the necessity of keeping separate check registers for recording checks issued for general County expenses and relief purposes as is now the practice.

It is also recommended that checks issued upon order of the Superior Court be entered individually in the general classification book, thereby establishing a permanent record of Court expenditures properly classified.

The recording in the general classification book of Farm and Hospital expenditures in monthly totals, as is now done, may be continued. The first and last check numbers of the monthly Farm and Hospital checks issued should be indicated therein. The Farm and Hospital checks should be recorded individually in the new classification book which is to be kept in the Superintendent's office.

All expenditures should be supported by original invoices or detailed statements. For example, when a telephone bill is paid the itemized statement of toll charges should be attached to and filed with the bill. Monthly statements indicating only a "balance due" or bills which include a previous month's "balance due" do not furnish sufficient information as to the object of the expenditure. Bills rendered by doctors for services should indicate the dates on which services were performed.

Relief orders should be issued at the time when the authority is granted to the relief client for the purchase of materials or supplies or when the delivery

of such is ordered by a Commissioner. The recipient should always sign the order after the materials or supplies indicated therein have been received. In cases where it is not possible or practical to deliver the relief order to the vendor, the recipient should indicate on the vendor's charge or delivery slip that the goods have been received. Such evidence of the receipt of materials and supplies by relief clients should be obtained by the Commissioners before accounts are approved for payment.

Relief orders should specifically limit purchases either by value or amount of goods to be obtained.

Direct Cash Payments:

Direct cash payments to relief cases should be made only after careful investigation upon the part of the Commissioners in each case has convinced them that such direct cash payment is for the best interests of the County and the client to whom the payment is made.

Discounts:

Discounts should be taken on all bills when possible. This applies particularly to bills rendered against the County Farm and Hospital.

Closing County Books:

The County books should close as of December 31st, and all receipts and expenditures up to and including that date should be included in the current year's accounts. It is suggested that the Treasurer's accounts may remain open for two or three days after December 31st, in order that the Farm and Hospital receipts through the 31st may be deposited and included in the fiscal year.

Competitive Bidding

Chapter 108 of the Session Laws of 1941 provides that "Any purchase of equipment or materials made by a county in an amount exceeding fifty dollars shall be by competitive bidding, provided that the county commissioners by unanimous vote may waive the provisions for such bidding."

In order that the interpretation of this law might be clarified the following question was asked the Attorney-General Frank R. Kenison:

"In your opinion does this act apply in cases where orders are made up of different articles, the total amount of which exceeds fifty dollars? This might apply to groceries, provisions, clothing or grain for the County Farm, medical supplies for the Hospital or any other merchandise purchased by the County."

The Attorney-General has ruled as follows:

"Your second inquiry is whether or not Laws 1941 c. 108, requiring competitive bidding in purchases made by County Commissioners applies to groceries, provisions, clothing, grain, medical supplies and other merchandise purchased by the County. *The law, Public Laws, c. 38 s. 7a (Laws 1941 c. 108) requires competitive bidding for 'any purchase of equipment or materials'.* The quoted phrase has no technical meaning and is to be interpreted broadly to effectuate its purpose. A narrow construction of the quoted phrase 'equipment or materials' would be contrary to the legislative intention and would emasculate the purpose of the statute. The act is intended to apply to any purchase including these purchases mentioned in your inquiry. Nor can the dictate of the statute be avoided by consciously and deliberately making consecutive purchases of less than fifty dollars in order to avoid competitive bidding. The fifty dollar limita-

tion was intended to take care of purchases which were made occasionally and was not intended to be a device by which the purpose of the act should be frustrated. The statute does not define competitive bidding but it has been interpreted generally to mean a bona fide attempt to obtain offers or bids from several sources in order that the county may benefit by the lowest price. Since the statute does not determine the manner of ascertaining these offers and bids, it rests with the sound discretion of the County Commissioners as to whether the bids will be in writing and the form which they will take. In cases where competitive bidding cannot fulfill its purpose, *it may be waived by unanimous vote of the County Commissioners duly recorded in their offices, together with a statement of the reasons therefor, which are open to public inspection at all reasonable hours.*"

There is no question therefore as to the application of this law to all County purchases of equipment or materials exceeding fifty dollars in amount.

Our examination disclosed the fact that the requirements of this law had not been fulfilled in all instances. Although it is realized that under present conditions there may be cases where it is not possible or practical to secure bids, an attempt should be made or the reason for failure to do so clearly stated.

Exemption from Federal Excise Taxes:

Under the provisions of the 1942 Revenue Act, states and sub-divisions of local government are exempted from the payment of excise taxes levied on purchases of certain commodities by the federal government. The exemption also applies to the transportation of property. The County officials have received a schedule indicating those commodities on which exemption may be claimed.

Conclusion:

Section 31 of Chapter 211, Laws of 1939, provides that:

"Upon the completion of each audit, as herein provided, a report thereof shall be made to the proper local officials, and a copy of such report or a summary of its essential features shall be published in the next annual report of the county, city, town, school district, village district or precinct concerned."

In accordance with the provisions of this law, therefore, the text of this report and essential Schedules should be printed in the next annual County report.

Our appreciation and thanks is expressed to the County officials and their office staffs for the assistance rendered while we were engaged in this audit.

Yours very truly,

HAROLD G. FOWLER,

Director.

*Division of Municipal Accounting
State Tax Commission.*

LAWTON B. CHANDLER,

HERBERT E. HUNT,

Accountants.

